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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III—SECTION 1

Notifications issued by the High Courts, the Comptroller and Auditor General, the Union Public Service Commission, the Indian Government Railways, and by Attached and Subordinate Offices of the Government of India.

OFFICE OF THE ACCOUNTANT GENERAL, PUNJAB

NOTIFICATION

Simla, the 26th August 1952

No. T.M.H.P./H-7-2/133.—It is notified for the information of the Treasury Officers and the Sub-Treasury Officers in Himachal Pradesh and Bilaspur that the Income-tax Officer, Himachal Pradesh and Bilaspur, Simla has brought into use from the 30th July 1952 his refund vouchers Book No. 27741 containing fifty (50) vouchers.

BISHAN CHAND,
Dy. Accountant General, Punjab.

DEPARTMENT OF EXPLOSIVES

NOTIFICATION

New Delhi, the 28th August 1952

No. E-11(2).—In this Department Notification No. E-11 (1), dated 23rd July 1938, published in Part II of the Gazette of India, dated 3rd September 1938, insert "special gelatine 45 per cent. strength" below the entry "special gelatine 60 per cent. strength" under Class 3 Nitro-compound—Division 1.

M. K. MAITRA,
Chief Inspector of Explosives in India.

INDIAN AUDIT AND ACCOUNTS DEPARTMENT Leave and Appointments

NOTIFICATIONS

New Delhi, the 26th August 1952

No. 3785-GE/M-10/PF.—On completion of his training in the Indian Audit and Accounts Service Training School, Simla, Mr. R. S. Mauder, an Indian Audit and Accounts Service probationer, has been posted to the office of the Accountant General, Punjab (I), Simla, for further training with effect from 28th July, 1952.

No. 3878-GE/217-52.—Shri J. P. Aggarwal, a provisionally substantive Assistant Accounts Officer in the office of the Accountant General, Food, Rehabilitation and Supply, New Delhi, has been made substantive Assistant Accounts Officer in that office with effect from the 1st March, 1951.

Shri Khazan Chand, a provisionally substantive Assistant Accounts Officer in the office of the Accountant General, Food, Rehabilitation and Supply, New Delhi, has been made substantive Assistant Accounts Officer in that office with effect from the 1st March, 1951.

Shri G. C. Das, substantive temporary Assistant Accounts Officer in the office of the Accountant General, Food, Rehabilitation and Supply, New Delhi, has been

made provisionally substantive Assistant Accounts Officer in that office with effect from 1st March, 1951 and substantive Assistant Accounts Officer with effect from the 21st April, 1951.

Shri J. P. Chaturvedi, a substantive temporary Asstt. Accounts Officer in the office of the Accountant General, Food, Rehabilitation and Supply, New Delhi has been made provisionally substantive Assistant Accounts Officer in that office with effect from the 1st March, 1951.

No. 3886-GE/D-8/PF.—On return from deputation, Shri V. D. Dantyagi, an officer of the Indian Audit and Accounts Service, has been appointed, until further orders, as Additional Deputy Comptroller and Auditor General with effect from 18th August, 1952.

No. 3888-GE/C-11/PF.—On return from leave, Shri J. Chakravarty an officer of the Emergency Cadre of the Indian Audit and Accounts Service has been posted as Deputy Accountant General (Works) in the office of the Accountant General, West Bengal, with effect from the 4th August, 1952.

On relief by Shri J. Chakravarty Shri T. M. Ghosh an officer of the Emergency Cadre of the Indian Audit and Accounts Service, has been posted as Assistant Accountant General in the same office with effect from the 4th August, 1952.

No. 3893-GE/48-52.—Shri T. N. Dutta, a re-employed Assistant Accounts Officer of the office of the Comptroller, PEPSU, Patiala was granted earned leave from 7th to 12th July, 1952, with permission to prefix and affix to his leave Sundays on the 6th and 13th July, 1952 respectively.

No. 3897-GE/KW-363-51.—Sri V. S. Pandurangam, a member of the Subordinate Railway Audit Service has been appointed to officiate as an Assistant Audit Officer until further orders in the office of the Deputy Chief Auditor, Central Railway, Secunderabad with effect from the 1st April, 1951.

No. 3899-GE/43-52.—On transfer from the Indian Audit and Accounts Service Training School, Simla, Sri P. Narayanan has been appointed to officiate until further orders as an Assistant Accounts Officer in the office of the Accountant General, Hyderabad with effect from the 11th August, 1952.

No. 3949-GE/45-52.—Sri A. Gopalaswami, a member of the S.A.S. in the office of the Comptroller, Travancore-Cochin, has been appointed to officiate as an Assistant Accounts Officer with effect from the 22nd July, 1952 until further orders.

No. 3956-GE/M-17/PF.—Shri N. L. Mehta, an officer of the Indian Audit and Accounts Service, has, with effect from the 1st August, 1952, been appointed to hold, until further orders, full charge of the duties of Chief Auditor, Central Railway, Bombay, in addition to his duties as Chief Auditor, Western Railway, Bombay.

No. 3960-GE/31-52.—Shri S. K. Goswami, a member of the Subordinate Accounts Service in the Office of the

Accountant General, West Bengal, has been appointed to officiate until further orders as Assistant Accounts Officer in that office with effect from 1st August, 1952.

No. 3962-GE/38-52.—Shri G. C. Das, an Assistant Accounts Officer in the office of the Accountant General, Food, Rehabilitation and Supply, has been granted extension of leave on average pay for eight days with effect from 3rd August, 1952.

No. 3966-GE/K-7/PF.—On completion of his training in the Indian Audit and Accounts Service Training School, Simla, Shri K. J. Kuriyan, an Indian Audit and Accounts Service Probationer has been posted to the office of the Accountant General, Bihar for further training with effect from the 8th August, 1952.

No. 3968-GE/32-52.—Sri Deota Din Srivastava, a member of the Subordinate Accounts Service in the office of the Accountant General, Uttar Pradesh, has been appointed to officiate as an Assistant Accounts Officer in that office with effect from the 4th August, 1952 until further orders.

No. 3970-GE/32-52.—Sri B. R. Pal, a member of the Subordinate Accounts Service in the office of the Accountant General, Uttar Pradesh, has been appointed to officiate as Assistant Accounts Officer in that office with effect from the 4th August, 1952, until further orders.

No. 3979-GE/506-61.—Shri P. C. Mukherji, an officiating Asstt. Audit Officer in the Bengal Circle of the Railway Audit Department, has been made substantive Assistant Audit Officer in that circle with effect from the 1st March, 1951.

Shri B. C. Chatterji, an officiating Assistant Audit Officer in the Bengal Circle of the Railway Audit Department, has been made substantive Assistant Audit Officer in that circle with effect from the 1st March, 1951.

Shri S. K. Banerji, an officiating Assistant Audit Officer in the Bengal Circle of the Railway Audit Department, has been made substantive Assistant Audit Officer in that circle with effect from the 14th March 1951.

Shri V. Soumyamurty, an officiating Assistant Audit Officer in the Southern Circle of the Railway Audit Department, has been made substantive Assistant Audit Officer in that Circle with effect from the 1st March, 1951.

Shri D. R. Sawhney, a provisionally substantive Assistant Audit Officer in the Punjab Circle of the Railway Audit Department has been made substantive Assistant Audit Officer in that circle which effect from the 1st March, 1951.

Shri S. R. Malhotra, an officiating Assistant Audit Officer in the Punjab Circle of the Railway Audit Department has been made provisionally substantive Assistant Audit Officer in that circle with effect from the 22nd July, 1950.

Shri Murli Manohar Lal, an officiating Assistant Audit Officer in the Punjab Circle of the Railway Audit Department, has been made provisionally substantive Assistant Audit Officer in that circle with effect from the 1st March, 1951.

No. 3981-GE/M-18/PF.—Shri C. J. Malkani, Assistant Accountant General (on probation) in the office of the Accountant General, Bihar Ranchi has been granted earned leave for 10 days with effect from the 3rd July, 1952, with permission to affix Sunday the 13th July, 1952.

On return from leave Shri C. J. Malkani, resumed his duties in the same capacity in the office of the Accountant General, Bihar with effect from the 14th July, 1952.

No. 3983-GE/G-5/PF.—On completion of his training in the Indian Audit and Accounts Service, Training School, Simla, Shri Ajoy Prakash Ghosh, an Indian Audit and Accounts Service probationer has been posted to the office of the Accountant General, West Bengal, Calcutta with effect from 11th August, 1952 for further training.

No. 3988-GE/110-52.—Shri S. B. Iyer, an Assistant Accounts Officer in the office of the Accountant General, Orissa has been granted an extension of leave on average pay for one month from the 14th June, 1952. On return from leave he has resumed charge in the same capacity in the office with effect from 14th July, 1952.

No. 3987-GE/110-52.—Shri M. L. Mukherjee, a member of the Subordinate Accounts Service in the office of the Accountant General, Orissa, has been appointed to officiate as Assistant Accounts Officer in the same office with effect from 1st August, 1952 until further orders.

No. 3991-GE/R-12/PF.—On completion of their training, in the Indian Audit and Accounts Service Training School, Simla, Messrs. Kasturi Narasimha Rao and A. J. A. Tauro, Indian Audit and Accounts Service probationers, have been posted to the office of the Accountant General, Orissa for further training with effect from 8th August, 1952.

No. 3994-GE/S-22/PF.—On completion of their training in the Indian Audit and Accounts Service Training School, Simla, the undermentioned Indian Audit and Accounts Service probationers have been posted to the office of the Accountant General, Madhya Pradesh, Nagpur for further training with effect from 8th August, 1952.

1. Shri K. Srinivasamurthy.
2. Shri C. Venkataraman.
3. Shri M. Ramaswamy.
4. Shri R. Ganapati.

No. 4001-GE/39-52.—On transfer from the office of the Director of Audit, Defence Services, New Delhi, Shri P. Bose, officiating Assistant Audit Officer, assumed charge as Assistant Audit Officer, Defence Services (Factories), Kanpur on 2nd June 1952.

2. On transfer from the office of the Deputy Director of Audit, Defence Services, Poona, Shri A. Rangaswamy, officiating Assistant Audit Officer assumed charge as Assistant Audit Officer, Defence Services (Factories), Kirkee, on 2nd June 1952.

3. Shri P. B. V. Menon, a member of the Subordinate Accounts Service, Defence Audit Branch, has been appointed to officiate as Assistant Audit Officer in the office of the Deputy Director of Audit, Defence Services, Poona with effect from 1st June 1952 until further orders.

No. 4002-GE/39-52.—Shri R. N. Ghoshal, a member of the Subordinate Accounts Service, Defence Audit Branch, is appointed to officiate as Assistant Audit Officer in the office of the Deputy Director of Audit, Defence Services, Calcutta, with effect from 28th July 1952 until further orders.

No. 4004-GE/J-7/PF.—On completion of their training in the Indian Audit and Accounts Service Training School, Simla, Messrs. S. Jayaraman, S. Ramachandran and T. M. George, Indian Audit and Accounts Service probationers, have been posted to the office of the Accountant General, Madras for further training with effect from the dates noted against each :—

1. Shri S. Jayaraman, 11th August 1952.
2. Shri S. Ramachandran, 12th August 1952.
3. Mr. T. M. George, 12th August 1952.

No. 4008-GE/R-13/PF.—On completion of their training in the Indian Audit and Accounts Service Training School, Simla, Messrs. K. S. Rangamurthy and S. Sethuraman, Indian Audit and Accounts Service probationers have been posted to the office of the Accountant General, Madras for further training with effect from the 6th August, 1952 and 7th August, 1952 respectively.

No. 4008-GE/A-9/PF.—On completion of their training in the Indian Audit and Accounts Service Training School, Simla, M/s Amitabha Ghosh, A. N. Biswas, M. Prem Kumar and C. S. Venugopala Rao, Indian Audit and Accounts Service probationers, have been posted to the office of the Accountant General, West Bengal, Calcutta for further training with effect from 9th August, 1952.

OFFICE OF THE ACCOUNTANT GENERAL, CENTRAL REVENUES
Return of the Rupee Debt of the Central Government of India for 30th April 1952

[Thousands of Rupees]

PUBLIC DEBT BEARING INTEREST			Amount outstanding	TOTAL
Particulars	Date of issue	Condition of Repayment		
TREASURY BILLS	..	..	8,18,20,50	
TREASURY DEPOSITS RECEIPTS	..	..	18,58,32	
WAYS AND MEANS ADVANCES	..	..	..
POST OFFICE 10 YEAR DEFENCE SAVINGS CERTIFICATES	..	..	2,20,06	
POST OFFICE 12 YEAR NATIONAL SAVINGS CERTIFICATES	..	..	1,42,99,16	
POST OFFICE 7 YEAR NATIONAL SAVINGS CERTIFICATES	..	..	2,84,19	
POST OFFICE 5 YEAR NATIONAL SAVINGS CERTIFICATES	..	..	5,08,12	
POST OFFICE CASH CERTIFICATES	..	..	17,34,79	
POST OFFICE SAVINGS BANK DEPOSITS	..	..	2,10,05,01	
P. O. DEFENCE SAVINGS BANK DEPOSITS	..	..	1,11,59	
TEN YEAR TREASURY DEPOSITS CERTIFICATES	..	..	19,15,08	
PROVIDENT FUNDS AND OTHER UNFUNDDED DEBT	..	..	1,27,18,55	
TERMINABLE LOANS—				8,80,65,87
3% Loan, 1964	19th June, 1960	Repayable at par on 15th June, 1964	30,33,10	
3% Loan, 1958	16th August, 1951	Repayable at par on 16th August, 1958	50,35,63	
3% Loan, 1953-55	3rd July, 1943	On or before 15th July, 1955, but not exceeding 15th July, 1958, with three months' previous notice	1,14,60,58	
3½% Loan, 1954-59	15th December, 1938	On or before 15th December, 1959, but not preceding 15th December, 1954, with three months' previous notice	12,88,02	
4½% Loan, 1955-60	15th Sept., 1928	On or before 15th September, 1960, but not preceding 15th September, 1955, with three months' previous notice	9,05,84	
4½% Loan, 1958-68	1st June, 1928	On or before 1st June, 1968, but not preceding 1st June, 1958, with three months' previous notice	5,85,20	
4% Loan, 1960-70	15th Sept., 1926	On or before 15th September, 1970, but not preceding 15th September, 1960, with three months' previous notice	63,30,26	
3% Loan, 1963-65	1st June, 1938*	On or before 1st June, 1965, but not preceding 1st June, 1963, with three months' previous notice	1,18,17,46	
3% Funding Loan, 1966-68	22nd Oct., 1943	On or before 1st October, 1968, but not preceding 1st October, 1966, with three months' previous notice	1,10,11,78	
3% Victory Loan, 1957	1st April, 1944	Repayable at par on the 1st September, 1957	1,14,06,89	
3% Second Victory Loan, 1959-61	19th March, 1945	On or before the 15th August, 1961, but not preceding 15th August 1959, with three months' previous notice	1,18,65,64	
3% First Development Loan, 1970-75	16th April, 1945	Repayable at par on the 15th October, 1975, but not preceding the 15th October, 1970, with three calendar months' notice	1,15,05,83	
2½% Loan, 1960	15th January, 1946	Repayable at par on the 15th July, 1960	45,68,07	
2½% Loan, 1954	15th Nov., 1946	Repayable at par on the 15th November, 1954	35,06,06	
2½% Loan, 1961	1st August, 1946	Repayable at par on the 1st August, 1961	57,00,60	
2½% Loan, 1976	16th Sept., 1946	Redeemable at par on the 16th September, 1976	14,77,48	
2½% Loan, 1962	15th Nov., 1947	Redeemable at par on the 15th November, 1962	75,86,72	
2½% Loan, 1955	1st October, 1948	Repayable at par on the 1st October, 1955	60,45,01	
PROVINCIAL LOANS—				11,44,25,08
3% Loan, 1966-76	12th November 1946	Repayable at par on 15th November, 1976 but the Govt. have the option of repaying at any time after 15th November, 1966 with six months' notice.	1,14,73	
2½% War Bonds, 1957	1st November 1944	Repayable at par on 1st November 1957 or at any time with three months' notice.	26,25	1,40,88
NON-TERMINABLE LOANS—				
THREE PER CENT.—				
1896-97	22nd July, 1896	At the option of the Government of India after three months' notice	8,93,85	
Conversion Loan of 1946	16th September, 1946	Redeemable at par at the option of the Government of India, with three months' notice but not earlier than 16th September, 1966	2,48,91,90	2,57,86,25
			TOTAL	.. 22,64,16,66

(A) Includes balances pertaining to Pakistan.

*Amount held in London Rs. 27.31.

Return of the Rupee Debt of the Central Government of India for 30th April 1952—contd.

[Thousands of Rupees]

PUBLIC DEBT NOT BEARING INTEREST

Particulars	Date of discharge	Amount
3% Loan, 1951-54	15th Sept., 1951	1,48,46
4% Bonds, 1932	1st Oct., 1932	10
5% War Loan, 1929-47	15th May, 1933	1,86
4% Conversion Loan of 1916-17.	1st July, 1933	14
6% Bonds, 1933-36	15th Aug., 1933	5
5% Bonds, 1933	1st Sept., 1933	6
4% Loan, 1934-37	16th Aug., 1934	1,07
3½% Loan, 1950	16th July, 1950	1,42,98
4½% Bonds, 1934	15th Sept., 1934	3
5% Bonds, 1935	15th Sept., 1935	1
6½% Treasury Bonds, 1935	15th Sept., 1935	1,18
6½% Loan, 1938-40	1st Oct., 1938	20
6% Loan, 1939-44	15th July, 1939	55
6% Loan, 1940-43	1st Oct., 1940	20
7% Bonds, 1941	15th Sept., 1941	5
8% Bonds, 1942	31st July, 1942	1,63
5% Loan, 1945-55	15th Oct., 1945	34,40
3% Defence Bond, 1946	1st Aug., 1946	10,17
3½% Loan, 1942-43	16th Sept., 1946	10,89
3½% Loan, 1854-55 (a)	Ditto	23,54
3½% Loan, 1865	Ditto	33,79
3½% Loan, 1879	Ditto	4,26
3½% Loan, 1900-01	Ditto	29,58
3½% Loan, 1947-50	15th Nov., 1947	27,53
3-year Interest Free Defence Bonds	....	3,08
3½% Loan, 1948-52	15th July, 1948	45,53
4% Loan, 1948-53	15th Dec., 1948	32
6-year Interest Free Prize Bonds	....	33,34
3% Loan, 1949-52	1st August, 1949	1,64,25
4½% Loan, 1950-55	15th May, 1950	69
	TOTAL	7,28,81

(a) Includes Rs. 2 (coupon) issued in London in conversion of the 4½ per cent. Loan.

MINISTRY OF LABOUR
Regional Directorate of Resettlement & Employment

NOTIFICATIONS

Lucknow, the 26th August 1952

No. 0301/3/6475.—Sri R. N. Pandey, Regional Employment Officer, Delhi (formerly) Assistant Director of Employment Exchange, Lucknow, was granted earned leave for 30 days with effect from June 16, 1952 with permission to prefix Sunday June 15, 1952 to the leave.

No. 0301/3/6477.—Sri Y. C. Shankaranand, Assistant Director of Employment Exchanges, Agra was granted earned leave for 30 days from June 25 to July 24, 1952 with permission to prefix 'closed' holiday for June 24, 1952 to the leave.

RADHA KANT,
Regional Director.

Lucknow, the 28th August 1952

No. 0302/89/6517.—Sri K. K. Mehrotra, Assistant Employment Officer, Regional Employment Exchange, Kanpur was granted 30 days earned leave from June 3, 1952 to July 2, 1952.

J. A. RIZVI.
Deputy Director.

Simla, the 26th August 1952

No. E-73.—Shri K. K. Khosla, Assistant Director of Employment Exchanges, Punjab Simla was granted 6 days earned leave from 4th August 1952 to 9th August 1952 with permission to affix Sundays the 3rd & 10th August respectively. Shri Khosla resumed duties of the post of Assistant Director of Employment Exchanges at Regional Directorate of Resettlement and Employment Simla on 11th August 1952 F.N. at the expiry of leave.

The 29th August 1952

No. E-183.—Shri Madan Singh, Assistant Employment Officer, Sub-Regional Employment Exchange, Ferozepur, was permitted to affix 27th July, 1952 being Sunday with his 20 days Earned Leave which commenced from 7th July 1952.

G. R. NAGAR,
Regional Director.

Office of the Chief Labour Commissioner (Central)

New Delhi, the 27th August 1952

No. CLC-14(229)/Adm.—Shri A. N. Roy, Labour Inspector (Central), Delhi-II, was granted earned leave for 60 days, w.e.f. 2nd June 1952 to 31st July 1952 (both days inclusive) with permission to prefix Sunday, 1st June 1952. On return from leave he was posted to Calcutta-I, with effect from 1st August, 1952, F.N.

The 28th August 1952

No. CLC-14(216)/Adm.—1. Shri R. B. Mazumdar assumed charge of the office of the Labour Inspector (Central), Gorakhpur, on the afternoon of 9th August 1952.

2. On relief by Shri R. B. Mazumdar, Shri T. P. Khubchandani, Labour Inspector (Central), Gorakhpur, reverted to this office as Assistant with effect from the same date viz. 9th August 1952 A.N.

3. Shri V. P. Gupta, Labour Inspector (Central), Bhusawal was transferred to Ambala, with effect from the afternoon of 6th August 1952 and assumed charge of the office of the Labour Inspector (Central), Ambala, at Ajmer on the forenoon of 16th August 1952.

4. Shri B. S. Chibber, Labour Inspector (Central), Nagpur was transferred to Jubbulpore, with effect from the afternoon of 8th August 1952, where he took over charge of his office on the afternoon of 10th August 1952.

L. C. JAIN,
I.C.S.,
Chief Labour Commissioner.

IN THE HONOURABLE LABOUR APPELLATE
TRIBUNAL OF INDIA AT BOMBAY

(Sitting at Madras)

Appeal (Bom.) No. 112 of 1951

The Management of the Dalmia Cement }
Co., Ltd., Dalmiapuram. } Appellants.
versus

1. Workers in employ of Dalmia Cement }
Co., Ltd., Dalmiapuram. } Respondents.
2. The workers working in the Dalmia Cement Co. Ltd., Dalmiapuram, represented by the Dalmia Cement Workers' Union.

In the matter of an appeal against the award of the Industrial Tribunal (Shri C. Bhaktavatsalu Naidu) at Madurai in the Industrial Disputes Nos. 25 and 25-A of 1950.

The 8th day of August 1952

Present

Mr. K. P. Lakshmana Rao, President.

Mr. F. Jeejeebhoy, Member.

Appearances :

For the Appellants.—Mr. S. C. Aggarwal, Legal Adviser of the Company.

For the Respondents.—Mr. G. Ramanujam.

State.—Madras.

Industry.—Cement.

Decision

This is an appeal by the employers against an award of the Industrial Tribunal at Madurai concerning the disputes between the workmen of the Dalmia Cement Co., Ltd., Dalmiapuram and their employers. The appeal has been argued as to three points, viz., (1) bonus for the year 1949, (2) gratuity and (3) festival holidays.

2. The company has three cement factories in operation, one in India and two in Pakistan, and the capital as well as the debenture issue have been utilised for both the Indian and the Pakistan factories. The Dalmiapuram factory with which we are here concerned was started in the year 1939 with a capacity of 250 tons of cement per day. At the end of 1947 the construction of a new plant was started, to have a capacity of 500 tons of cement per day, and this additional plant began to operate from September 1949. Cement production is a continuous process with three shifts working per day. The old plant required 250 workers, and with the operation of the new plant the number of workmen has increased to about 1,000. The two Pakistan factories are of 750 tons and 250 tons capacity and are situated in Karachi and Dadoot respectively. The general accounts of the three concerns had been incorporated in a single balance sheet, but for the purposes of this case the accounts of the Dalmiapuram factory have been separated from the rest in so far as it was possible to do so. In 1947, the nett profits were nearly 12 lakhs and the depreciation written off was 1.23 lakhs. In 1948 the profits were 15.72 lakhs and the depreciation written off was 1.74 lakhs made up of 1.38 lakhs being normal depreciation and .36 lakhs as extra shifts allowance. The year's accounts ending 31st December, 1949 discloses a loss of 17.37 lakhs, although the coal consumption had risen in this factory from 5.45 lakhs in 1948 to 9.37 lakhs in 1949, and the stores consumption from 3.55 lakhs in 1948 to 6.29 lakhs in 1949; this rise in consumption was due to the fact that for the last four months of 1949 the new plant capable of producing 500 tons of cement per day was in operation. On the other hand when the new plant started working the old plant was stopped because it is said there were difficulties in obtaining electrical power.

3. Now the loss in 1949 of 17.37 lakhs is not a loss on the actual working of the factory during the year. The year's working actually resulted in a nett profit of 9.03 lakhs if one did not take into account the depreciation allowed by law for the new plant during the year 1949; such depreciation amounted to 23.98 lakhs, made up of 16.34 lakhs as representing initial depreciation of new plant, and 7.64 lakhs as the ordinary depreciation on the new plant. In effect although the plant was worked only for four months in the year, the company nevertheless claimed to deduct 23.98 lakhs by way of depreciation on the new plant and 2.42 lakhs as the ordinary depreciation on the old plant, with the result that there was no available surplus out of which any bonus could be paid. We have not before us any relative statement as to the production of the old plant and of the new plant respectively during the year 1949. But it is clear that for over 8 months in the year the old plant was in operation, that is, until

the new plant was ready; and we have no information as to whether the new plant produced to full capacity from the commencement.

4. The position is, therefore, rather unusual. In the past the 250 workmen who were operating the old plant used to get bonus based on available surplus of profits, and it cannot be doubted that but for the emergence of the new plant these workmen would have had the same benefit in the year 1949. It is true that the number of workmen increased to something like 1,000 with the working of the new plant, but on the other hand the old plant was closed after the new plant started operating and, therefore, it is really difficult to estimate allocation of work between the two groups. The Adjudicator has given bonus "at the rate of three months' basic wages", but that is a mistaken expression because some of the workmen may have worked for less than three months during the year. We shall assume for the purposes of this decision that the Adjudicator meant to give bonus at the rate of 1/4th of the basic earnings of the workmen during the year 1949.

5. The employers have urged that upon any basis of calculation the depreciation in respect of the new plant in the year 1949 would leave no surplus for the payment of bonus. It has been said that the ordinary depreciation for one shift (normal) would be 3.67 lakhs and that an extra shift would call for 2.75 lakhs as further depreciation, to which additional depreciation for new plant would come to 2.81 lakhs, in all 9.23 lakhs, which is more than the profits of the year. We do not think that this is a proper approach to the problem. It is true that the Dalmiapuram factory is a single integrated factory, and that for all practical purposes it must be regarded as a single unit of production. But it must be appreciated that the business of the concern has been expanded by debenture issue of a crore of rupees, and it would be unfair that the old workers should be deprived of their bonus of the year just because of depreciation on an additional plant which came into operation for some 3 months and 20 days at the end of 1949. Repayment of the debentures constitutes an annual payment of 4 lakhs by way of interest and 11.1 lakhs by way of redemption. In other words instead of increasing the capital the plant is being expanded out of profits.

6. The facts of this case are not amenable to the usual approach. Undoubtedly the company is entitled for the purposes of its own accounts to the full depreciation as permissible under statute; but it is for us to consider whether such depreciation should be allowed to wipe out the available surplus as to deprive the workmen who have laboured for this company for a number of years of their annual bonus which they have enjoyed in the past. These workmen have laboured in the factory in the year in question, and it would be unjust to deprive them of bonus which they would have normally earned just because of this depreciation.

7. The Adjudicator has disallowed the claim of the company to depreciation on the new plant and has given the workmen bonus equivalent to 1/4th of the basic earnings of the year. An examination of the production of the new plant and of the old plant in 1949 would have been helpful, but there is no evidence on the record as to that or as to the working conditions after the new plant came into operation. We are clearly of the view that the full initial depreciation for the new plant cannot be allowed in any circumstances as the new plant worked for only 3½ months of the year. It would be doing an injustice at least to the 250 workmen who had been previously in the company if for the ascertainment of the available surplus out of which they could get bonus a large slice of initial depreciation was allowed. We do not wish to lay down any principles in this decision which may be regarded as a qualification of our Full Bench decision because all the facts are not before us; but we are satisfied that so far as the 250 workmen are concerned the depreciation on new plant cannot be allowed to such an extent as would destroy their claim to bonus. Having regard to the facts and to the state of the profits of the year we consider it just that all the workmen should be given bonus for the year equivalent to 1/6th of the individual basic earnings of the year, and the Adjudicator's award is modified accordingly.

8. The next point of appeal by the employers is on the question of gratuity. It is said on behalf of the company that the Associated Cement Companies have only one retirement benefit, namely, a gratuity scheme, but no provident fund. It is said that the financial circumstances of the company are poor and that therefore the Adjudicator was in error in giving a gratuity scheme in addition to provident fund. We have always held that a gratuity scheme is a long term measure which is desirable in the larger concerns which have a future before them. This

concern has just established a new plant at a cost of 88 lakhs of rupees which would treble the production and we must assume that the project has been undertaken with fair prospects of success. We see no reason to interfere with the decision of the Adjudicator on this point.

9. As regards festival holidays, the existing practice was to grant four festival holidays to each of the three communities (Hindus, Mohomedans and Christians) in addition to two national holidays. The Tribunal has increased the festival holidays to 12 for all the workers. Cement manufacture is a continuous process, and as decided by this Tribunal in similar cases there is no justification for increasing the festival holidays to 12 for all the workers. This was not disputed on behalf of the workmen and the existing practice will continue.

10. In the result the award will be modified as indicated above and the appeal is otherwise dismissed.

K. P. LAKSHMANA RAO,
President.

F. JEEJEEBHOO
Member.

Appeal (Bom) No. 288 of 1951

Air-India Ltd., a company incorporated under the Indian Companies' Act and having its Registered Office in Bombay } Appellants.
versus

1. Workmen employed under the Appellant and represented by Air-India Employees' Union, Indian Pilots' Guild, Airline Radio Officers' Association and Ground Engineers' Association, Bombay Airport, Santa Cruz East, Bombay 25. } Respondents.
- 2A. Puthencheriyil Cherian Chacko.
- 2B. James Wilson Karkada (C/o Air-India Ltd., Bombay Airport, Santa Cruz East, Bombay 25) on behalf of themselves and as representing all other workmen of the appellant company (who are not represented by the said four unions).

Appeal (Bom) No. 296 of 1951

The workmen employed by the Air-India Ltd., Bombay, through the Air India Employees' Union, Santa Cruz, Bombay } Appellants.
versus

1. The Air India Ltd., Bombay.
2. Workmen of Respondent No. 1 not represented through the Appellants. } Respondents.

In the matter of appeals against the award of the Industrial Tribunal (Shri K. C. Sen) Bombay in Reference (IT) 36 of 1951, dated the 6th September 1951.

The 8th day of August 1952

Present

Mr. K. P. Lakshmana Rao, President.
Mr. F. Jeejeebhoy, Member.

Appearances :

For the Appellant in Appeal (Bom.) No. 288 of 1951 and for Respondent No. 1 in Appeal (Bom.) No. 296 of 1951.—Mr. S. D. Vimadalal, Barrister-at-Law, Counsel with Mr. J. D. Choksi, Director Air-India, Mr. N. J. Pavri, Controller of Accounts and Mr. A. C. Chatrapati.

For the Appellants in Appeal (Bom.) No. 296 of 1951 and for Respondent No. 1 in Appeal (Bom.) No. 288 of 1951.—Mr. Rajni Patel, Barrister-at-Law, Counsel and Mr. V. B. Patel, Advocate. Also Mr. N. C. Mukerjee, Secretary, Air-India Employees' Union, Mr. M. C. Dixit, Secretary, Indian Pilots' Guild, Mr. Govindan, Secretary, Air Line Radio Officers' Association, and Mr. C. M. Modi, Secretary and Mr. S. E. Shroff, President, Ground Engineers' Association.

For Respondents 2A and 2B in Appeal 288/51 and for Respondents No. 2 in Appeal 296/51.—No appearance.

State.—Bombay.

Industry.—Transport.

Decision

These are two appeals by the employers and employees respectively of Air-India Ltd., Bombay, against an award of the Industrial Tribunal, Bombay, in the matter of an industrial dispute concerning the stoppage of increment.

and reinstatement of certain discharged workmen. It had been alleged that the company had without justification suspended the increments within graded scales of pay with effect from 1st October, 1949, and that the retrenchment of 172 employees on the 24th March, 1950, was wrong. The employees claimed that they should be placed in the same position as if the increments had never been stopped, and that the retrenched employees' should be reinstated.

The Adjudicator held that no case had been made out for interference with the retrenchment made by the company except in the cases dealt with in paragraph 21 of the award. The company has maintained before us that those cases presented no problem as the facts on which the Adjudicator had based his decision were founded on a misconception, and counsel for the employees was unable to sustain that part of the award. As indicated in grounds 9 to 15 of the memorandum of appeal the retrenched posts were not filled up; and it was finally agreed before us that legitimate grievances of any of the retrenched personnel could be brought to the notice of the management and would receive every consideration.

the question of withholding of increments the Adjudicator took the view that: "On the whole it seems clear that the restoration of both the increments which fell due in 1949 and 1950 but were withheld would be fraught with a good deal of risks to the company's revenues. This is the melancholy conclusion which must be faced by the employees who must, therefore, be prepared to make some sacrifice for the company which employs them. It does not, however, seem necessary that they should be permanently deprived of the increments they have lost"; and he proceeded to direct that the increments which had been suspended should gradually be restored with effect from 1st July 1951, that is the difference between what the employees would get for the period commencing on that date if there had been no increment stoppage at all and what they have been and would be getting if those increments were permanently lost, should be added to the latter if necessary by a process of adjustment (left to the management) lasting over a period not beyond the 30th June 1953. He also directed that "the loss due to the stoppage of an increment during the nine months from 1st October 1949 to the 30th June 1950, that is what the employees would have earned during the said period in addition to the earnings actually drawn by them if the stoppage of increment had been with effect from the 1st July 1950 instead of from the 1st October 1949, should also be restored and be paid to the employees concerned over the period up to the 30th June, 1953, by a similar process of adjustment."

4. Both the parties have appealed against this award. The employees claim that the retrenched personnel should be reinstated and paid all back dues, and, secondly, that they are entitled to receive back pay and allowances from the management as if there had been no retrenchment and stoppage of increments. The company on the other hand has appealed against the interference by the Adjudicator with the retrenchment made by them, and the partial restoration of the increments as has been ordered by the Adjudicator.

5. The appeals have been argued before us at great length and every aspect of the problem has been discussed.

6. Air-India Ltd. are the successors of Tata Airlines, having taken it over as a going concern with effect from 1st August, 1946. The Tata Airlines had been operating since 1932, had acquired experience and had built up the only air line operating in India at that time. The experience and organization of that company had been reflected in the services which Air-India gives to the public today. This firm is a self-contained unit with its own organization, buildings and workshop facilities, and the success of Air-India International is in no small measure due to the technical skill and service arrangements of Air-India Ltd. which under an agreement with Air-India International, is acting as its principal booking agents and technical managers for a period of 15 years, supplying all the flying, engineering and traffic requirements of the new company.

7. Apart from some small aircraft taken over from Tata Airlines, Air-India at its inception purchased certain Dakotas from American surplus disposals in 1946, and each of such Dakotas cost together with the money spent on its conversion for civil aviation a sum of about 2½ lakhs of rupees. The full price has not yet been written off and 20 per cent. still remains. A new Dakota costs today some six lakhs of rupees, but these machines have become obsolete for the purpose of long passenger routes and will have to be replaced by four-engined planes which cost today something in the vicinity of 30 lakhs each. Simultaneously

with the purchase of new aircraft there will have to be additional spares and equipment which will cost 50 per cent. of the value of the aircraft. It may be as contended by the employees that in certain parts of America Dakotas are still in use, but we have no particulars as to the models in operation; and in any event if Air-India is to retain its place in the civil aviation of this country it is recognised that it will have to replace its present fleet with more modern aircraft. Since 1946 Air-India has made additions to its fleet by the purchase of 7 Vikings and its present fleet consists of 15 Dakotas, 7 Vikings and a single Skymaster. This Skymaster which cost the company about 8 lakhs of rupees is not allowed to operate because of some lack of agreement between the company and the Government concerning its utilisation.

8. The company started in 1946 with an ambitious programme for the future based upon the fact that their predecessors had been the pioneers in civil aviation in India and therefore could look forward to the allotment of a sufficient portion of the country's air transport. Such hopes were not realised. The workshop organization, staff, equipment and service facilities were provided on the basis of 50,000 flying hours per annum, with all engineering equipment to carry out its maintenance, repairs and overhaul. For reasons, with which we are not concerned in this decision, this company has not been permitted by the Government to expand its flying hours beyond 30,000 a year, and as a result thereof a considerable portion of its organization has become surplus. This has led to uneconomical working conditions and a state of affairs where instead of the company making profits it has been incurring losses.

9. The prospect of retrenchment and of reduction in the salaries was envisaged long before the events which have given rise to this reference. On 19th August, 1947 the Chairman in his speech at the annual general meeting mentioned the fact that the company's costs had rapidly increased during the previous year as a result of the expansion programme of the company, and that unless the scale of operation was increased in the future there would be no option but to undertake a measure of retrenchment both in equipment and staff. In his speech at the next annual general meeting on 31st August 1948 the Chairman complained that whereas in other countries of the world the number of hours flown per aircraft used had consistently risen and had exceeded 3,000 hours a year, the average utilization of aircraft in India was under 500 hours per year. There had been during the year a fair increase in operations, and Viking aircraft had supplemented the existing fleet with a higher pay load and greater seating capacity; but due to the higher wage and salary bill and a much heavier provision for depreciation, there had been a steep rise in expenditure. The Chairman complained that this company had been consistently deprived of the opportunity of increasing its scale of operations and developing traffic even on routes and areas in which they had been established for many years, and he referred to the fact that no industry in India was so closely controlled in every detail of its operations as the air transport industry; "the equipment it may use, the routes over which it may fly, the frequencies to which it may operate, the fares it may charge, and the technical conditions with which it must comply, are all prescribed and supervised by Government or the Licensing Board. Government's control could not be more complete or effective even under Government management." At this meeting the Chairman also referred to the advent of the Air-India International which started its Bombay-London service on the 8th June 1948, to which Air-India supplies its organisation and service facilities under a contract. At the next annual general meeting of the company which was held on the 19th August 1949 the Chairman referred to the expenditure which had risen steeply by about 27 lakhs mainly due to a large increase in the item of salaries and wages which advanced from 54½ lakhs excluding bonus in 1947 to 71 lakhs in 1948. The increase was due to the settlement with the employees' union which the company had effected in the previous year and to an increase in the number of men employed, some of whom were recruited for Air-India International's work. It was the Chairman's view that the burden of salaries and wages was out of proportion to the existing scale of the company's operations and of its revenues. At the end of 1946 the company's staff totalled about 1,670 employees and the wage bill was three lakhs of rupees per month. The number of employees at that time was in excess of requirements as the organization had purposely been built up in anticipation of expansion. The Chairman said that at the date of meeting the total number of men employed was nearly 4,000 and the expenditure on account of Air-India alone was seven lakhs per month. The working of the company had become

uneconomical and the position could be remedied either by a large increase in operations without any corresponding increase in staff or a decrease in the burden of salaries and wages ; and he complained that the *per capita* productivity of labour in India was the lowest in the world due to the employment of excessive number of men particularly in unskilled and semi-skilled jobs ; in effect the costs of salaries and wages per ton-mile operated had risen from 5.5 annas in 1946 to 11.2 annas in 1947 and to 12.9 annas in 1948.

10. The position had worsened by the time the Chairman made his annual speech on the 13th September, 1950. He deplored the necessity under which the company had been obliged to take a measure of retrenchment. He mentioned that the cumulative effect of three settlements with labour and an award by settlement had resulted in an increase in the salary bill of over 16 lakhs in 1949 as compared with 1948 and about 32 lakhs as compared with 1947. To meet the rapidly worsening situation caused by increasing costs and falling revenues the company was obliged to stop the annual increments under the revised scale of pay for an initial period of 12 months from 1st October 1949. The labour force at that date was 3,189 as compared to 3,832 in June 1949.

11. Before the next annual general meeting on 30th July 1951 the report of the Air Transport Committee under the Chairmanship of the Hon'ble Mr. Justice Rajadhyaksha had been published, and the Chairman informed the meeting that there had been criticism by the Committee to the effect that the costs of the company were high due to excessive staff and high salaries ; the Committee recognised the fact that the organization had been overdeveloped in anticipation of larger operations than actually materialized, and the Committee recommended that the company should effect economies in its costs so as to bring them as near as possible to the standard costs fixed by them. During the year the company had earned a sum of about Rs. 28 lakhs as a result of its charter operations undertaken in the Bengal-Assam area. The expenditure under the head salaries and wages had been reduced from 86.82 lakhs in 1949 to 80.31 lakhs in 1950 by a measure of retrenchment and by not filling vacancies.

12. Thereafter the last annual general meeting of the company was held on the 18th June 1952 at which the Chairman reported no progress. He complained that the Government do not merely decide the routes to be operated, but decide how many times a week to fly them, what stops to make, what aircraft to use, at what time of the day or night to start and arrive, what fares and mail and freight rates to charge, and sometimes even where they should obtain the food served to their passengers. The number of miles flown by Air-India had dropped from 4½ million to 3.8 million. The Deccan Airways, a Government controlled company, had more than doubled its mileage from 965,000 to 2.2 million miles, and Airways India had reached five times the 1948 figure by flying over 4 million miles. The number of passengers flown by Air-India dropped from 119,000 in 1948 to 105,000 in 1951. Deccan's passengers increased from 27,000 to nearly 50,000, and Airways' from 17,500 to 111,000. In cargo traffic too Air India's business dropped from a little over 5 million pounds to 4½ million pounds, Deccan's increased by 160 per cent. to 2½ million pounds, and Airways' increased to nearly 40 times the 1948 figure to over 25 million pounds. In the volume of mails too, while Air-India recorded an increase of 126 per cent., Airways' had increased by 480 per cent., and Deccan Airways' by 2,600 per cent. This company complained that the phenomenal progress in the last four years achieved by Deccan Airways and Airways India was almost wholly as a result of the grant to them by Government of additional routes and frequencies ; and in effect Airways India, one of the smaller airlines, had reached and in fact exceeded Air-India's mileage and was now the largest operator in the country. The Chairman complained that while the authorities allowed other companies to expand, this company was held down to its existing routes and frequencies. It was stated at this meeting that approximately 50 per cent. of the expenditure is on fuel, spare parts and stores, insurance and depreciation, none of which is capable of any reduction. In fact as to both spare parts and stores there was an upward trend. A further 37 per cent. of costs was in respect of payments to employees in respect of which the company was fully dependent upon labour tribunals. The Chairman indicated that if the award now before us were to be implemented the back pay up to June 1951 would be 1.31 lakhs ; from 1st July 1951 the restoration of the increments would mean an additional payment of 3.07 lakhs in the first year and approximately double that amount in the next year. While the picture was gloomy

the Chairman was of the view that technically and financially Air-India was sound and relatively little was needed to re-establish its earning capacity.

13. The main burden of these speeches has been borne out by the Report of the Air Transport Inquiry Committee, 1950. That Committee had issued a detailed questionnaire which had been sent to the company and to which the company had duly responded ; and at that time the company had already undertaken a measure of retrenchment which is the subject matter of this appeal and had withheld the increments to which objection is taken by the employees. The questionnaire was also sent to all the principal unions, including the unions of the employees before us, and we are told that the unions submitted their separate answers to the questionnaire. It, therefore, cannot be said that the Committee did not have before it all the relevant viewpoints on the subject. The Committee said that the route mileage of Air-India was 5,940 and the flying operations involved 26,629 flying hours per annum. On 1st April 1950 the company had a fleet of 14 Dakotas, 7 Vikings and one Expeditor. The flight utilisation during 1949 was about 1,452 hours for Dakotas and 1,348 hours for Vikings. The total transportation performed by Air-India during the three years 1947, 1948 and 1949 7,952,000 ton-miles, 7,951,000 ton-miles, and 7,523,000 miles respectively. The company's expenditure and revenue were respectively 198 lakhs and 212 lakhs in 1947, 224 lakhs and 226 lakhs in 1948 and 250 and 220 lakhs in 1949. The company's operations in 1947 resulted in a profit (before making provision for income-tax) of 14 lakhs which dwindled to 2 lakhs in 1948. There was then a further very steep decline in 1949 ; the revenue for 1949 included the financial assistance given by Government in the shape of rebate of a part of the duty on aviation fuel. This amounted in the case of Air-India to 9.47 lakhs. If this were excluded, the deficit of the company for 1949 would be of a very high order. The company declared a dividend of 5 per cent., 6 per cent. and 2 per cent. respectively for the years 1946, 1947 and 1948. The Committee found that the company's figure of depreciation ought to be considered to represent depreciation in full at the rates permissible for income-tax purposes. The Committee however was of the view that the company's costs of operation were high ; that the Company holds about a quarter of the total route mileage in India, that the routes are conveniently situated to secure reasonably good utilization of its flying equipment, and that the routes are perhaps the most remunerative in India ; that it has a remunerative contract with Air-India International under which it shares a part of the cost of its organizations with the latter company and gets a handsome management fee and additional revenue by being the technical managers and principal booking agents for Air-India International. Thus, in the opinion of the Committee, the revenue potential of the company is very strong. The Committee draws the inference that the company's costs are much higher than they should be and also probably that the tariff level is somewhat below the economic minimum. Air-India's operating cost per mile for Dakota operation was second highest and it worked out at Rs. 5-0-2 per mile. Other companies had shown substantially lower figures. Deccan Airways' cost of operation of Dakotas was Rs. 4-2-7 per mile, and Airways India Rs. 3-10-0 per mile, and according to the Committee the reasonable cost should be Rs. 3-13-0 per mile. During the course of the hearing before us it was stated on behalf of the employers, and not contradicted by the employees, that Airways-India during the year had a staff of only 900, and that Deccan Airways had brought down their staff from 1,000 to 400 and yet operated 10,000 hours a year. The staff of Air-India is still 2,300 men. The Committee has come to the conclusion that one of the principal reasons for the company's high costs is that it is employing very much more staff than is required to handle its operations and it gives a table of the strength of the staff and the monthly wage bill for 1947, 1948 and 1949, namely, 28,44 and 5.48 lakhs, 29,37 and 6.80 lakhs, 28,41 and 7.53 lakhs. If after making appropriate allocations for Air-India International and allowing for all factors which they thought could be said for a higher start than the other two companies the Committee states : "We are unable to escape the conclusion that Air-India's high cost is due to its employing very much more staff than are required for its work". The Committee was also of the view that the scales of pay including various allowances obtaining in Air-India, more specifically at the upper levels, were unduly high. The company had explained that 90 per cent. of its total wage bill comes within the scope of scales either fixed as a result of collective bargaining, adjudication or conciliation or dictated by the results of such proceedings, and the Committee is of the view "that while high scales have contributed to some extent to the high cost of the company the principal reason is excessive staff in perhaps all the grades except

that of flying personnel". As to the fleet, the Committee is of the view that the company should require for operation of its services allowing for reasonable reserves 9 Dakotas and 7 Vikings as against 14 Dakotas and 7 Vikings at present with the company, and that if Air-India gets any additional frequencies or routes they could be operated with the existing fleet so as to increase the utilization; the Committee also holds that any charter work should also be carried out with the existing fleet. The Committee takes the view that carrying the extra five Dakotas has contributed to some extent to the high cost of Air-India. The Committee also dealt with the question of stock of spares. It found that the company had laid in stock a large quantity of Dakota spares obtained from disposals and that this had resulted in a certain amount of capital being tied up, but that the company had actually been warned by the Government that the Disposals Organisation would either scrap the unsold spares or sell them to others and that those who needed Dakota spares should purchase and lay up for the future also. In effect, for this company the Committee feels that the time for consolidation had arrived, and that the company should therefore reorganise itself in such a way as to carry out its work much more economically.

The unhappy possibility of retrenchment was expressed by the Chairman as far back as 1947; and it is not correct as alleged by labour that the retrenchment and the suspension of increment were a counter move to nullify the effects of the 1949 settlement of wage with labour. The Air Transport Inquiry Committee had to consider in detail the several problems relating to civil aviation in a spirit of broad objectivity. It is seen from that Report that Air-India is not only overstaffed but suffers under the handicap of a high wage structure which has resulted in the deterioration of its financial position. The wage bill which was 57 lacs in 1947 rose to 91 lacs in 1949, due in the main to Tata's practice of paying their employees well. There were three wage agreements and one award by settlement between 1946 and 1949. The company has been unfortunate in having its flying activities restricted; by its original policy it had laid down the basis of an ultimate utilisation of 50,000 flying hours in the year, but by the Government's limitation of its activities it has been held down to 30,000 flying hours, with the result that a portion of its staff has necessarily become surplus. That the company deplores this situation is obvious from the remarks of the Chairman at the annual general meetings; retrenchment had been forced by the weight of adverse circumstances.

15. As regards the stoppage of increments, the conditions of service provide that "increments must not be considered by employees on a definite salary grade as automatic. *Increments are dependent on business conditions and the conduct and ability of the employee.* Increment dates may be changed at the discretion of the management to facilitate accounts work, etc., provided a suitable adjustment is made to ensure that the employee concerned does not suffer loss in any way". Although

had been three wage settlements and one adjudication between the inception of this company in 1946 and the reference before us, this clause had never been made the subject of any contest, and we agree with the Adjudicator that this condition remains in force in spite of the awards which have been made. There was no occasion to invoke this provision previously, but financial conditions in 1949 had so altered that reference to the past had little relevance.

16. It has been represented by the employees that the accounts of the company do not show the true position inasmuch as there has been excessive depreciation. In the year 1947 the company had made a net profit of 9.47 lakhs and paid a dividend of 6 per cent. amounting to 9 lakhs. In 1948 the net profit amounted to only 1.01 lakhs and a dividend of 2 per cent. equalling 3 lakhs of rupees could be given and that too by transferring 2 lakhs from the reserve fund and Rs. 1.25,000 from the dividend reserve. In 1949 the revenue fell by about 11 lakhs and expenses including depreciation rose by about 6 lakhs, but full depreciation could not be provided and only 11.45 lakhs was set aside for depreciation, and there was a loss of about 15 lacs after allowing for statutory depreciation. By 1949 the total of statutory depreciation amounted to 106 lakhs, but the company had been unable to take to the depreciation fund more than 86 lakhs. It could not be disputed that as regards the planes and the spare engines and spare parts in constant circulation there is very rapid depreciation, and the craft itself is subject to early obsolescence. The present fleet of two engined planes might remain in use until 1955-56, but it is more likely that they or some of them will have to be replaced by four engined craft at an earlier date if the company is to operate to advantage. Each of such craft will cost

about 25 lakhs with 50 per cent. extra for spare engines and parts. Even assuming that four such planes are required by 1953-54 the cost would be not less than two crores of rupees for which the company has no funds. According to the balance sheet and profit and loss account of the company it has a very small reserve of 5 lakhs, and no rehabilitation fund, for the simple reason that even depreciation to the full extent has not been possible, and what there was in the depreciation fund has been utilised for the purchase of the Vikings. At the end of 1951 there was just about 10 lakhs in cash and one lakh in Government paper, and on the other side a borrowing from the Bank to the tune of nearly 30 lakhs guaranteed by the Managing Agents, who have had no remuneration from 1949, and the value of the shares of the company has dropped to something like Rs. 40. Even if we assume the replacement date to be 1st January 1956, the fact remains that the annual charge for depreciation and replacement for the next five years would be something like 45 lakhs of rupees based on the purchase price of 25 lakhs for each new aircraft.

17. As to comparative salaries and wages paid by this company and its competitors, the salary bill of 1951 of Airways India Ltd., which although a comparative newcomer has outstripped Air-India in the number of hours flown, is instructive. The salaries and wages of Air-India together with contribution to provident fund amounted to 80.25 lakhs. The salaries and wages of Airways India Ltd., including bonus came to 26.79 lakhs. But as Airways India have their engine overhaul and other work done by the Hindustan Aircraft factory at Bangalore, an element of labour charges is included in their heading 'maintenance and repairs' totalling 19.78 lakhs, and if 60 per cent. of this is deducted as representing labour charges the total wage bill of Airways India would be 38.66 lakhs as against 80.25 of Air-India; and it is significant to observe that only 10 per cent. of the total wage bill of the company goes to the managerial staff. The output per man by Air-India's staff was, as found by the Committee, the lowest of that of all the companies.

18. The company's position is no better today than it was in 1949, and no hope of improvement is perceptible unless the company receives some substantial advantage by way of routes or greater frequencies or otherwise. The rebate on petrol at the rate of 8 annas per gallon which had been previously given and which has been withdrawn since 1st January 1952 had meant an advantage of about 9 lakhs of rupees a year. Since then the subsidy has been withdrawn and the price of fuel has increased and is likely to cost another 7 lakhs or so. In effect in the year 1952 the company will be worse off financially on account of fuel charges to the extent of about 17 lakhs of rupees as compared with the previous year, even though the rate of fuel consumption in Air-India planes has been the lowest of all air concerns in India. It is true that the Government is providing a certain degree of assistance and even encouragement to civil aviation by means of a new scheme of relief and bonus which it has brought into operation. But the basis of that scheme is the capacity of a company to work within a specified standard cost which has been fixed by the Committee at Rs. 3-13-0; and as Air-India's costs have been the highest, the company will have to go a long way in the reduction of costs in order to become a beneficiary under that scheme. It was clear, and had not been seriously disputed, that there was little scope for reduction in running costs when the various factors over which the company had no control like fuel and oil (25 per cent. of revenue) depreciation (14 per cent. of revenue) and insurance (5 per cent. of revenue) constituted 44 per cent. of the revenue; and the wage bill remained at 43 per cent. of revenue. The remaining 13 per cent. included the cost of spares and stock which had to be procured at fixed prices. The only flexible item was salary, and as suggested by the Committee the company would have to prune its establishment and salary bill if it hoped to work at or within the 'standard cost' as fixed by the Government. It was a case of survival; and it is apparent that in these circumstances the company was justified in both the steps that it took. In 1950 the company was fortunate in making 28 lakhs of rupees by way of charter flights, but the company will have to depend mainly on its operations on the scheduled routes for its future existence and prosperity. The company's request to be allowed to utilise their single Skymaster to profit has apparently been refused, and that machine which cost 8 lacs remains idle.

19. There are two other aspects to which we shall refer. One is the subject of depreciation, where items of depreciation have been challenged, and the second is the interrelation of Air-India International to Air-India.

20. As to depreciation we must accept the statutory depreciation as allowed by the income-tax authorities as the fair depreciation on aircraft, spares and stores and

other property of the company. On that basis the company had been short of the depreciation allowed by statute by some 20 lakhs of rupees. It has however been said that even so we should examine the position afresh in order to ascertain what the depreciation should be. Fortunately the Air-Transport Inquiry Committee has indicated what it considers to be a fair rate of depreciation. It is true that it is dealing with the depreciation of future aircraft, but nevertheless the validity of the principles cannot be denied. Even according to the Committee's formula the total depreciation in four years should have been 51.323 lakhs whereas the depreciation provided by the company was 49.80 lakhs. *Prima facie* therefore there is no reason to think that the company has adopted any excessive rate of depreciation. It has next been suggested that the company had charged double depreciation in regard to stocks and spares. This allegation we find has nothing to support it. It has to be appreciated that when an aircraft is purchased an additional 50 per cent. of the cost of the aircraft has to be sunk in spare engines and spare parts. As a result of close adherence to standards of safety, and in conformity with Government rules and Government supervision, every part of an aircraft has to be carefully scrutinised from time to time to ensure airworthiness. The engines have to be completely taken off after every 750 hours and overhauled. When an engine is removed another engine is taken from stock and is fitted into the aircraft to enable it to proceed on its flight. The engine which is to be overhauled is then taken to pieces and is re-assembled with such new parts as are necessary and is ready to take its place on an aircraft in the normal course of rotation. It therefore follows that depreciation as to these spares which are in the course of rotation is very rapid. Apart from the engine, other parts found defective have to be replaced and they are written off for they do not return to the stores at all. There are also redundant parts which as such get written off.

21. It has been pointed out by the employees that the value of spare parts in 1947 was 32.63 lakhs, in 1948 47.05 lakhs and in 1949 70.93 lakhs, and it is said that these were excessive. It has however been brought to our notice that the Government itself had suggested that the company should lay in sufficient stocks of spares from Disposals to provide against future contingencies as otherwise it would have been difficult to get spares and parts for existing Dakotas which might continue till 1955, subject to any earlier introduction of more modern aircraft. We may safely assume that the company was not likely to purchase such spares and stocks unless it considered them to be necessary for the purposes of their fleet, so that the suggestion that the company carried too many spare parts is subject to the initial qualification that such spares were acquired at the instance of the Government and in order to provide for normal contingencies. In 1949 a sum of 23.54 lakhs was debited under the heading 'maintenance and engineering', including stores consumed, consumption wear and tear and obsolescence of spare parts and tools, apart from a provision of 11.45 lakhs for depreciation, a procedure which was followed in 1948. In some printed statement on the subject of the night air mail the company is said to have mentioned the total cost value of physical assets as 188 lakhs including large quantities of spare parts valued at 47 lakhs; and the Adjudicator has taken the view that not only the depreciation of spare parts was included in the provision for general depreciation, but that in addition certain amounts were debited in the profit and loss account for wear and tear or write off of stores and spare parts (1950), and the Adjudicator says *prima facie* there had been double deduction, and the prior writing off of redundant stores which had not been used 'could not be regarded as a commendable practice'. The company has taken strong objection to these remarks which they say are unwarranted by the facts.

22. We have carefully examined the facts and find that the Adjudicator has misunderstood the position. Apart from stores which have been used or have become obsolete or useless and which have been written off, there is the balance of stores required for the normal operation of aircraft, and these stores of considerable value must be subject to the usual depreciation, and they may of course include parts which are, as we have said before, in the course of rotation on aircraft. If the latter are written off as soon as they leave the stores, then depreciation in a year would be unduly heavy; and consequently the company has given to the spares and stocks the same life as the aircraft and a depreciation based upon it. The company has to be ready with replacements at all times. When a part is found defective it is just removed and replaced with a new one taken from stores. For the purposes of accounts in other businesss as soon as an article

leaves the stores and is put into circulation it gets written off. But in civil aviation that is not possible for in a couple of years stores could be issued worth several lakhs, and thus excessive depreciation would result in a year. Considering that quite a few of the spares like engines and other parts are in rotation, this company has adopted, we are told, the practice of other air companies, and at the end of the year a valuation of the spare parts is made on which depreciation follows. When planes are discarded the spares have to be discarded; in 1950 the company stopped using Expeditors and wrote off the spares. In other words the company writes off the spare parts over the expected flying life of the aircraft. When the Dakota fleet is given up the spares in rotation become useless as they have been already used. Six lakhs was written off in 1950; and that is said to be on the small side, but the fact remains that the income-tax authorities had accepted it. When therefore the Adjudicator makes reference to what he considers a not commendable practice, he apparently did not know or had not been informed of the normal position in these matters. The fact of the matter is that as planes deteriorate the spares deteriorate and in America we are told both are given the same life. Apart from this there are stores like bolts and fabric and other parts of that sort which when used are naturally written off; parts which become useless, which cannot be repaired, have to be scrapped. If the Adjudicator felt that not only depreciation of spare parts was included in the provision for general depreciation but that in addition certain other amounts were deducted in the profit and loss account for wear and tear and obsolescence of spare parts and write off of stores and spare parts, he could have easily checked those facts by a reference to the balance sheet and profit and loss accounts of the year. It is unfortunate that he did not do so. In the balance sheet capital expenditure at cost according to schedule annexed (depreciation as *per contra*) is shown at 145.93 lakhs and spare parts, consumable stores and tools (at or under cost as per inventories certified by the General Manager) is shown at 70.93 lakhs. Now the schedule is at page 14, and gives a list of the assets but it does not contain spare parts; it is therefore obvious that the depreciation has been only on the block and not on the spare parts. The suggestion of the Adjudicator therefore that there had been double deduction was based on an error.

23. We have no reason to doubt the correctness of the depreciation which the company has allowed itself. The accounts have been duly audited and the auditors have certified that the proper accounting practice has been followed. It is always possible to argue that the rate of depreciation of things like buildings and other assets should have been less, but we are not prepared to say that the period over which depreciation has been spread is unduly short having regard to the circumstances of each case, as to which we have heard full arguments:

24. The broad fact remains that the company has suffered losses and has not been able to provide for depreciation even at the rate allowed by the income-tax authorities. It has not funds at present with which it can rehabilitate itself although replacement of aircraft become a necessity, and against a small reserve of 5 lakhs there is an overdraft of 29 lakhs guaranteed by the managing agents. Such is the picture up till the end of 1951, and from the statement of monthly revenues which the company has filed before us, it would appear as if the revenue would be lower in 1952 than it was in 1951. It is against this background that the two issues before us have to be considered.

25. It is true that the Committee has found that the company has some more Dakotas than is absolutely necessary; and some money has been thereby locked up. But for us it is difficult to question the wisdom of the company in such matters. For all we know these planes may yet prove a good investment for they were purchased at prices which cannot be repeated, and it is not suggested that they will go to waste.

26. As regards the services of Air-India to Air-India International, at the inception of the latter company in 1948 there was an agreement to the effect that Air-India would supply all the technical organization and other services for Air-India International. Thus Air-India has on its pay roll (a) those serving Air-India exclusively, (b) staff utilised for both Air-India and Air-India International and (c) staff fully seconded to Air-India International. As regards item (c) the whole cost is charged to Air-India International. As to the allocation between Air-India and Air-India International of staff, (b) there is a definite agreement on the subject and the allocation proceeds on those lines. The accounts of the year of Air-India are made "subject to adjustment on finalisation of

the allocation of expenses between Air-India Ltd., and Air-India International". This means in effect that there has already been allocation between Air-India and Air-India International, but that the allocation is subject to certain accounting safeguards which the Government (as a large holder of the shares of Air-India International) is entitled to utilise for the purpose of satisfying itself that the allocation between Air-India and Air-India International has been fair. For instance in 1949 Air-India International raised objection as to certain items with the result that there was an agreement to pay to Air-India International on account of adjustment of salaries and expenses for 1949 a sum of Rs. 1,60,000; but it is manifest from the accounts that the adjustment is made in the first instance by Air-India, and the salary bill as shown in the balance sheets of Air-India relates only to Air-India, subject to modification if any as a result of any objection raised by Air-India International. The Adjudicator has misjudged this position, for he says that the amounts shown for salary and wages in the profit and loss accounts for the two years are 86.82 lakhs in 1948 and 80.31 lakhs for 1950, and on the basis of numbers of employees a substantial portion of these amounts would be due from Air-India International to Air-India. This is quite incorrect as the accounts themselves show. If there was

doubt on the subject it was cleared by a certificate

the company's auditors of the 7th August 1951 to the effect that the sum of 86.82 lakhs for the year 1949 was in respect of charges for salaries and wages of staff exclusively serving Air-India plus an allocable proportion of the wages and salaries of staff serving both Air-India and Air-India International. In effect the sum of 86.82 lakhs represented nothing more than the cost of staff serving the company exclusively plus the portion chargeable to Air-India on a proportionate basis of the cost of staff common to both Air-India and Air-India International. Since the Adjudicator seemed to think that a substantial portion of the sums of 86.82 lakhs in 1948 and 80.31 lakhs in 1950 would be due to Air-India from Air-India International, it is not surprising that he should have given the restoration of the increments as he has done. But obviously that is incorrect. The arrangement between Air-India and Air-India International has been advantageous to Air-India. It is a 15 year contract from the commencement of Air-India International in March 1948. The Air Transport Inquiry Committee refers to it in the following terms : "It (Air-India) has a remunerative contract with Air-India International under which it shares the cost of part of its organization with the latter company and gets a handsome management fee and additional revenue by being the technical managers and principal booking agents for Air-India International". The Chairman observed in his 1952 speech that the only bright note in an otherwise gloomy picture was the progress of Air-India International from which the company benefited. Whereas Air-India's total wage bill increased by 3.75 lakhs, representing mainly the cost of about six months' increment and enhanced dearness allowance granted in July 1951, Air-India International's contribution towards the cost of common staff and labour increased by a little over 7 lakhs. In effect a sum of 13 lakhs was received from Air-India International as their total contribution in that year.

27. In the concluding portion of his award the Adjudicator acted on the view that because the inter-departmental efficiency committee of the company had made certain recommendations and hoped to save 1.35 lakhs per month or 16 lakhs per year on recurring expenditure, that such savings had in fact materialized. The fact of the matter is that the hopes of such savings were not fulfilled because some of the measures such as the increase in working hours of the staff required co-operation and that it is said was not forthcoming, and secondly savings which were expected from other measures did not materialize. Considering that the Adjudicator has finally based the whole of his decision concerning the restoration of the increments on this expected saving of 1.35 lakhs per month it was, to say the least, playing on an uncertainty, and so it has turned out to be. In a concern of this sort there must be hundreds of factors which influence its revenues and expenditure during the course of a year, and to pick out just one item and to say that a saving on that item will be quite sufficient for the restoration of the increments is to take a very restricted view of the situation. It may well happen that the saving in one direction may be offset by an unexpected expenditure in another direction, and in a concern which pays in salaries alone about 85 lakhs every year and whose total annual expenditure is much more than that, it is altogether out of proportion to lean on an expected saving of 1.35 lakhs a month for the purpose of burdening the company with a recurring expense at a time when it is faced with difficulties.

28. As we have said before the company voluntarily gave one increment with effect from 1st July 1951 and also granted an increase in dearness allowance from the 1st June 1951, and the Adjudicator has taken the view that this was an indication of an improvement in the company's revenues, and that therefore he was justified in ordering the restoration of the increments withheld. The increment which was given on 1st July 1951 was apparently based on the improvement in the working of the company in the year 1950 compared to the previous year, and it is to the credit of the company that they should have so promptly wished to benefit their employees as soon as conditions seemed to show an improvement; but the audited accounts which are now before us show that the improved conditions were not sustained. As to the grant of an increase in the dearness allowance, there had been increase in the cost of living index. This company had been giving dearness allowance on the same scale as had been given to the head offices of the Tata group of companies which are under a single managing agency system, and it had been the practice to apply to all employees in Bombay the same rate of dearness allowance; and accordingly the higher dearness allowance came to be paid to the workmen before us. It is thus evident that the increase in dearness allowance had nothing to do with any improvement in the financial position of the company. The chartered flights made by the company in 1950 brought in something like 28 lakhs of rupees, but they did not last.

29. On the materials before us we cannot but hold that the retrenchment effected by the company and the stoppage of increment were justified. The company had been paying a high scale of wages, and its solicitude for its workmen is reflected in the three wage agreements since its inception in 1946 and the consent award in 1949 which had raised the salary bill of this concern from 57 lacs in 1947 to 91 lacs in 1949. The business conditions had deteriorated by 1949 and the position has worsened since then. Even without the increments the employees receive a reasonably high standard of fair wage today.

30. In the result appeal No. 288 of 1951 is allowed and appeal No. 296 of 1951 is dismissed.

K. P. LAKSHMANA RAO,

President.

F. JEEJEEBHOY,
Member.

Appeal (Bom) No. 318 of 1951

The staff of Messrs. Rallis India Limited, Madras represented by the Rallis India Ltd. Indian Staff Association, Madras 1. } Appellants.

Versus

1. The Management of Messrs. Rallis India Ltd., Madras. } Respondents.
2. Members of the staff of Messrs. Rallis India Ltd., Madras who are not the members of Rallis India Ltd., Indian Staff Association. }

In the matter of an appeal against the award of the Industrial Tribunal (Shri A. M. R. Davidar) Madras, in Industrial Dispute No. 12 of 1951, dated the 19th September 1951.

The 8th day of August 1952.

Present.

Mr. K. P. Lakshmana Rao, President.

Mr. F. Jeejeebhoy, Member.

Appearances :

For the Appellants : Messrs. K. T. Sule and N. Nagaraja Rao Advocates. Also Mr. M. S. Pasupathi, Mr. J. L. Fraser, Mr. S. Muthia Pillai and Mr. A. Rajagopal Pillai, President, Vice-President and Jt. Secretaries respectively of the Indian Staff Association.

For Respondent No. 1 : Mr. O. T. G. Nambiar, Counsel; Messrs. King & Partridge, Solicitors. Also Mr. J. O. G. Barnes, Manager, Rallis (India) Ltd.

For Respondent No. 2 : No appearance.

State : Madras.

Industry : Miscellaneous.

Decision

This is an appeal against the award of the Industrial Tribunal, Madras, concerning the clerical employees of the staff of Rallis India Ltd., Madras, and relates to scales of pay, dearness allowance, gratuity, leave allowance and the remuneration of an employee by name Mr. J. L. Fraser. This concern became the successor of Ralli Bros Ltd. on 1st September 1948.

2. Soon after the formation of the new company the following higher scales of salaries were introduced for the clerical employees, namely, Rs. 45—2—53—E. B.—3—65—E. B.—3—89—E. B.—5—125—Increment on merit—150, and this was increased on 1st March 1951 to Rs. 50—3—80—E. B.—4—120—E. B.—5—150—Special grade—175. The employees had claimed in this adjudication a flat scale of Rs. 80—10—150—15—300. The Adjudicator after considering the salaries and the nature of the work and the standing of concerns like Lever Bros. (India) Ltd., the Burmah-Shell Oil Storage and Distributing Co. of India Ltd., Binny & Co., (Madras) Ltd., and the Buckingham & Carnatic Mills Co. Ltd., has come to the conclusion that he had no materials before him which would justify a revision of the salaries of the clerical employees of the concern.

3. Now it is true that a comparison with the Burmah-Shell would not be justified, as it is in the matter of wages, in a class of its own along with the other foreign oil companies in India. A comparison with the scales of Binny & Co. (Madras) Ltd., and the Buckingham & Carnatic Mills Co. Ltd., Madras, is a closer approach to the problem, but here again there is a distinction in that whereas these two companies carry on the business of production the company before us is concerned mostly with import and distribution. A comparison with Lever Bros., which produces and in Madras only markets soaps, glycerine and like articles is not altogether appropriate, for the company before us are not producers but are importers and exporters and of many miscellaneous goods. Volkart Bros. are to some extent closer by way of comparison; they have the following scales :

Junior Clerks : Rs. 50—5—70/75—5—95/100—5—120.
Senior Clerks : Rs. 80—7½—110/117½—7½—147½/155—7½—185 :

but we are told that the first of these scales is no longer applicable to clerks. As often happens there is an unfortunate lack of evidence as to salaries in comparable concerns to help us to ascertain the fair scales of wages which ought to be given to this concern's clerical staff. No doubt there is a basic similarity in the work of the generality of clerks but there are also many differences in their duties and responsibilities in the different classes of concerns, and this is quite often reflected in differences of pay; there is also the factor of capacity to pay which is duly taken into account in the fixation of a wage scale. For instance the Buckingham & Carnatic Mills Co. Ltd., have six groups of clerks whereas Lever Bros. have three. The two grades of clerks in the Burmah-Shell were receiving between Rs. 65/- and Rs. 200/- and an additional pay of Rs. 10/- to some of them was allowed. But it is clear that in the absence of evidence as to the scales of comparable concerns it is not possible to arrive at any definite conclusion as to what the wage scales should be. At present there are 116 clerks in this concern on Rs. 50—120, five clerks on Rs. 120—150, and five special clerks rising to Rs. 175/-. It has been urged on behalf of the workmen that Volkart Bros. is a comparable concern but we have no satisfactory evidence as to their scales. Lever Bros. it is said are not producing anything in Madras but are acting as sales offices, and their clerks are given Rs. 65 to 155 and Rs. 90 to 180, but here again there is an absence of equation of work and responsibility. We have next been urged to take into consideration the emoluments of the Bank Clerks, but we do not think that they are comparable. Our attention has been drawn to a decision in the Labour Law Journal of January 1950 concerning the scales given to the firms carrying on business in Cochin (2 L.L.J.P.53). The salary of the lower division clerk in that adjudication was fixed at Rs. 40—163 and for the upper division Rs. 80—100—200—290—330 with an efficiency bar at Rs. 200, and it was permissible to have direct recruitment for the upper grade. The Labour Appellate Tribunal at Calcutta affirmed the five grades in the Buckingham & Carnatic Mills, Rs. 46 to 51, Rs. 53 to 65, Rs. 69 to 85, Rs. 90 to 105, Rs. 112 to 147 and Rs. 152 to 200.

4. This concern has a capital of Rs. 3 crores and its prosperity is indicated in a table which has been produced before us, the accuracy of which has not been challenged :

Item	1948-49	1949-50	1950-51
Paid up capital	3,00,00,000	3,00,00,000	3,00,00,000
Reserves	6,54,000	12,12,000	30,51,000
Current Liabilities	4,82,00,000	7,03,00,000	8,08,00,000
Fixed Assets	1,35,00,000	1,37,00,000	1,37,00,000
Current Assets	6,40,00,000	8,73,00,000	10, 6,00,000
Cross Profits	1,49,00,000	1,54,00,000	1,81,00,000
Net Profits	54,10,000	57,37,000	75,85,000
Sales	37,07,00,000	38,89,00,000	50,65,00,000
Depreciation	8,40,000	17,26,000	27,04,000
Tax Provision	27,04,000	27,03,000	33,86,000
Dividends paid	21,09,000	22,50,000	23,57,000

5. In 1950-51 after allowing for depreciation of Rs. 27 lakhs and a tax provision of approximately Rs. 34 lakhs the dividend paid was approximately Rs. 23½ lakhs; the gross profits of the year were Rs. 1,81,00,000 and the net profits were Rs. 75,85 lakhs. Sales amounted to Rs. 50 crores. The company is therefore in a position to pay a satisfactory wage scale to its employees.

6. We appreciate that the wage scales must necessarily be region-wise, but even so some advance is indicated. In the absence of satisfactory evidence we feel that some of the scales applicable to clerks in the Pay Commission's Report would not be inappropriate having regard to the general standard of wages in this State. We feel that the following two scales should provide an adequate wage structure for the clerical staff :

Rs. 55—3—85—4—125—5—130.

and

Rs. 80—5—120—8—160—Selection Grade—10—200.

For the purposes of fixation into the new scales there will be one additional increment for each five years of completed service but not so as to exceed the maximum of the scale. The selection grade will start after 160, and the number of clerks in the lowest grade shall not exceed seventy five per cent of the total number of the clerical staff.

7. As regards dearness allowance, under the present scheme up to Rs. 100 it is three annas per point over 100 points at Madras cost of living index (at present 338) and works out at Rs. 44/10/-; on the next 100 it is 20% and on the third 100 it is 10%. The demand is that on an index of 300 the dearness allowance on the first 100 should be 60% or Rs. 48/- minimum, on the next 100 30%, and on the third 100 15%; and for every 10 points of adjustment there should be 5% difference. We do not think that we should disturb the present rate of three annas per point over 100 points at the Madras cost of living index. The minimum of Volkart Bros. is Rs. 45; The Conciliator suggested for this concern a minimum of Rs. 48/-, and the rest according to the company's rates. The dearness allowance given in the Buckingham & Carnatic Mills and in Binny & Co. (Madras) Ltd. is only a little difference. Having regard to all the factors we agree with the Adjudicator that the present scale of dearness allowance is satisfactory and does not call for revision.

8. On the question of gratuity, it would appear that when the new company was formed in September 1948 the employees had been paid two months' salary as compensation for "loss of employment" although there was no actual loss of employment, their services having been continued in the newly formed concern. The company however is now agreeable to accept the past services of an employee for the computation of gratuity, and we give to the workmen of this concern as a long-term measure the same scheme of gratuity as has been given by us in the Army and Navy stores' appeal, subject however to this condition that there shall be deducted from the gratuity when ultimately paid the equivalent of two months' salary which has been already received by the employees upon the change of ownership. The employers have been willing to give gratuity on the scale given by Binny's but we consider that the scheme given by us to the Army and Navy Stores is more satisfactory and ought to be applied.

9. The next point relates to travelling allowance. The employees have claimed travelling allowance to go to their homes and return to their work after enjoying leave. The Adjudicator has refused this claim on the ground that it is based on an unmeaning comparison with the conditions in Bombay, and that it wholly unrelated to existing conditions and is utterly unreasonable. We do not think that the Adjudicator has appreciated the correct position. The claim of the workmen is for the payment to them of their railway fare to enable them to go to their homes for their holiday, and the company is giving this allowance in Bombay and Calcutta, and is now willing to extend it to the workmen before us. We therefore allow the workmen train fare to their homes for their leave. The company at its own discretion will either pay them the cost of a ticket or provide them with a ticket to go to their homes within Madras State or its borders. When the employee returns after his leave he will be entitled to receive from the company the return fare of the journey. The employee will be given the fare of the class to which he would be entitled if he were proceeding on duty.

10. The last point in this appeal concerns a clerk by name Mr. J. L. Fraser. In 1932 he started on a salary of Rs. 75 in the Sundries Department. He was transferred to the Hides and Skins Department when it was newly created in 1946. His business was generally to go to the market and secure the necessary information before the company's broker and the European assistant proceeded

on their rounds, and he was to act as interpreter between the company's assistants and the broker and the traders. In addition to his pay as clerk he was given a conveyance allowance of Rs. 30 from the date of his transfer to the Hides and Skins Department. The broker of course was receiving his brokerage; but when he died in 1948-49 the company did not appoint another broker, having decided to do business themselves. Since Mr. J. L. Fraser would have had some additional work to do in the absence of a broker he had been given a small commission as additional remuneration which was enhanced in April 1950. The employee has now advanced a claim to a larger remuneration for the work which he is doing. The company, however, has decided to revert to the practice of having a broker as and from the 17th August 1951. The Adjudicator has found that the employee is not entitled to any higher scale of remuneration and we agree with that view. It has not been suggested by this employee that the duties which he performed after the death of the broker were any more onerous, for he had to pass on information to the company's assistants exclusively; nor has he stated that there has been any appreciable change in his own work after the death of the broker. It would appear that his statement that he himself canvasses business and concludes deals before the European assistant comes along is not supported. While it is true that after the death of the previous broker the company in consideration of some additional work done by this employee had allowed him a small percentage by way of commission, it would be erroneous to describe it as brokerage. We agree with the Adjudicator that the claim of Mr. J. L. Fraser cannot be sustained.

11. Lastly it is urged that no costs should have been awarded, and the employers have very properly refrained from opposing this ground of appeal. The order as to costs is set aside.

12. The appeal is therefore allowed to the extent stated above and is otherwise dismissed.

K. P. LAKSHMANA RAO,
President.
F. JEEJEEBHOY,
Member.

DIRECTORATE GENERAL OF SUPPLIES & DISPOSALS

(Administration Branch)

NOTIFICATIONS

New Delhi, the 26th August 1952

No. A-1/1(51).—Mr. A. Mukherjee, Assistant Director of Disposals (Gr. I) in the Directorate of Supplies and Disposals Calcutta, has been granted earned leave for 16 days with effect from the 18th August, 1952, to the 2nd September, 1952, with permission to prefix Sunday the 17th August, 1952, to the leave.

The 29th August 1952

No. A-15/28(105).—Mr. Piaray Mohan Dar, an officiating Grade III Officer of the Central Secretariat, Service working as Section Officer in the Directorate General of Supplies and Disposals, New Delhi, was granted earned leave for 21 days from the 10th July, 1952, to the 30th July, 1952.

On return from leave Mr. Dar assumed charge of his duties as Section Officer in the Directorate General of Supplies and Disposals, New Delhi, with effect from the forenoon of the 31st July, 1952.

SHIV CHARAN SINGH,
Director (Administration & Co-ordination),
for Director General, Supplies and Disposals.

MINISTRY OF COMMERCE & INDUSTRY

NOTIFICATIONS

Bombay, the 27th August 1952

No. T.C.(4)11/48.—In exercise of the powers conferred upon me by clause 34 of the Cotton Textiles (Control) Order, 1948, and with the sanction of the Central Government, I hereby direct that the following further amendment shall be made in the Textile Commissioner's Notification No. 80-Tex.1/48(iii), dated the 27th April 1948, namely :—

In the said notification in entry No. (xi) for the words and marks "Director, Food & Civil Supplies, Punjab; Under Secretary to the Govt. of Punjab, Civil Supplies Department" the words and marks, "Director, Civil Supplies, Punjab" shall be substituted.

No. T.C.(12)2/51.—In exercise of the powers conferred on me by clause 34 of the Cotton Textiles (Control) Order, 1948, and with the sanction of the Central Government, I hereby direct that the following further amendment shall be made in the Textile Commissioner's Notification No. 9(9)-Tex.1/49, dated the 12th November 1951, namely :—

In the said notification, in column 2 for sub-entries (i), (ii) & (iii) of entry No. 5, the following shall be substituted, namely :—

- (i) Director, Civil Supplies, Punjab.
- (ii) Assistant Director of Textiles and Provincial Cloth Control Officer, Punjab".

CORRIGENDUM

No. T.C.(3)23/48.—In the Textile Commissioner's Notification No. T.C.(3)18/48, dated the 10th June 1952 published at page 270 of the Gazette of India, dated June 21, 1952, Part III, Section 1 for the words and figures "17th May 1948" read "17th May 1952".

M. R. KAZIMI,
Joint Textile Commissioner.

OFFICE OF THE SALT COMMISSIONER

NOTIFICATIONS

New Delhi, the 25th August 1952

No. 22/1952.—On return from one month's leave Mr. U. M. Jhalla, Salt Officer, Dharangadhra resumed duty on the forenoon of the 7th August, 1952 at Dharangadhra.

The 27th August 1952

No. 23/1952.—Shri W. R. Mehta, officiating Superintendent of Salt, Sambhar Lake, resumed duty on the 4th August 1952 (forenoon) after availing himself of six days leave on average pay from 28th July to 2nd August 1952, with permission to affix Sundays, the 27th July and 3rd August 1952.

S. C. AGGARWAL,
Salt Commissioner.

GEOLOGICAL SURVEY OF INDIA

NOTIFICATIONS

Calcutta 13, the 27th August 1952

No. 11163/2181(P.D.M.).—Director, Geological Survey of India, has been pleased to grant to Mr. P. D. Malhotra, Assistant Chemist, Geological Survey of India, earned leave for 24 days with effect from the forenoon of the 2nd September, 1952 with the permission to prefix 1st September, 1952 being Id-uz-Zuha and to affix the Puja holidays from 26th September, 1952 to 3rd October, 1952.

He is likely to resume his duties at Calcutta whence he has proceeded on leave.

The 27th August, 1952

No. 11175.—Director, Geological Survey of India, has been pleased to grant to Mr. S. N. Puri, Assistant Geologist, Geological Survey of India, earned leave for 14 (fourteen) days with effect from the forenoon of the 4th July, 1952.

He is likely to resume his duties at Calcutta whence he has proceeded on leave.

N. K. N. AIYENGAR,
Assistant Director,
Geological Survey of India.

DEFENCE ACCOUNTS DEPARTMENT

NOTIFICATIONS

New Delhi, the 26th August 1952

No. 7170/35/AN.—Shri Har Bhagwan, an Accountant in the office of the Controller of Defence Accounts (Pensions), Allahabad has been appointed to officiate until further orders as an Assistant Accounts Officer in that office with effect from 11th August 1952 (Forenoon).

No. 7170/36/AN.—The undermentioned officers in the office of the Controller of Defence Accounts (Pensions), Allahabad have been granted leave as shown against each :—

Shri Gurdit Singh, Assistant Accounts Officer—Privilege leave from 8th August 1952 to 16th August 1952 (both days inclusive).

Shri Sant Ram Khanna, Officiating Assistant Accounts Officer—Privilege leave from 14th August 1952 to 16th August 1952 (both days inclusive).

2. Para 2 of this Department notification No. 7170/27/AN, dated 17th May 1952 is hereby cancelled.

No. 7503/6/AN.—Shri Moti Lal Dutta, an Assistant Accounts Officer in the office of the Controller of Defence Accounts, Western Command, Meerut was granted privilege leave from 18th March 1952 to 24th March 1952 (both days inclusive).

No. 7631/3/AN.—Shri Mela Ram Mohan, a Temporary Assistant Accounts Officer in the office of the Controller of Defence Accounts (Other Ranks), Secunderabad is transferred to the pension establishment with effect from 21st August 1952 (forenoon) on attaining the age of 55 years.

No. 7631/4/AN.—The undermentioned officers in the office of the Controller of Defence Accounts (Other Ranks), Secunderabad have been granted leave as shown against each :—

Shri Harnam Singh, Officiating Assistant Accounts Officer—Privilege leave from 18th July 1952 to 16th August 1952 (both days inclusive).

Shri H. N. Haldar, Officiating Assistant Accounts Officer—Privilege leave from 7th July 1952 to 20th October 1952 (both days inclusive).

No. 7506/12/AN.—Shri N. Subramanian, an Assistant Accounts Officer in the office of the Controller of Defence Accounts (Factories), Calcutta was granted privilege leave from 7th July 1952 to 21st July 1952 (both days inclusive).

R. JAGANNATHAN,
Controller General of Defence Accounts.

DIRECTORATE GENERAL ALL INDIA RADIO

NOTIFICATIONS

New Delhi, the 26th August 1952

No. 10-(15)-EII/52.—Shri D. D. Sarin, resumed charge as officiating Station Engineer, External Services Division, All India Radio, New Delhi, with effect from the 1st July 1952, on return from 29 days earned leave.

The 29th August 1952

No. 10(34)EII/52.—Mr. Y. Venkataramiah, officiating Station Engineer, All India Radio, Tiruchirapalli, was transferred in the same capacity to the Madras Station of All India Radio, where he took over charge on the 8th August 1952 (afternoon).

Mr. T. D. Chatterjee, officiating Engineer-in-Charge High Power Transmitters, All India Radio, Delhi, was transferred as officiating Project Officer, Eastern Project Circle, All India Radio, Calcutta, where he took over charge on the 9th August 1952.

Mr. B. C. Kar, Assistant Engineer, Eastern Project Circle, All India Radio, Calcutta, was promoted to officiate as Assistant Station Engineer, All India Radio, Madras, where he took over charge on the 12th August 1952.

S. BANERJEE,
Deputy Director of Administration,
for Director General.

PRESS INFORMATION BUREAU

NOTIFICATION

New Delhi-2, the 26th August 1952

No. F.56/47/40-Est.—Shri Shanker Goure assumed charge as Assistant Information Officer in the Press Information Bureau on the forenoon of August 18, 1952 on reversion from the Ministry of External Affairs.

M. L. BHARDWAJ,
for Principal Information Officer.

MINISTRY OF FOOD AND AGRICULTURE Directorate of Marketing and Inspection

NOTIFICATION

New Delhi, the 30th August 1952

No. F.56(47)/88/52-D.—Mr. P. L. Mukherjee, Officiating Inspector, Sann Hemp Grading, Calcutta, resumed charge of his duties with effect from the forenoon of the 11th August 1952 on return from leave.

B. C. SEN,
Deputy Agricultural Marketing Adviser
to the Government of India.

INDIAN COUNCIL OF AGRICULTURAL RESEARCH

NOTIFICATION

New Delhi, the 27th August 1952

No. F.40(20)/52-Adn.—Shri P. S. Sahota, a Statistician employed under the Indian Council of Agricultural Research, was relieved of his duties in the Council with effect from the 7th August, 1952 (afternoon).

J. V. A. NEHEMIAH,
Secretary.

INDIAN AGRICULTURAL RESEARCH INSTITUTE

NOTIFICATION

New Delhi, the 26th August 1952

No. F.7/22745.—Shri S. S. Rajan, a Research Assistant, Botany Division, is appointed to officiate in the Class II post of Assistant Cytogeneticist in the scheme for Cytological studies on some oilseed crops in India at the Indian Agricultural Research Institute, New Delhi with effect from the forenoon of 20th August 1952.

B. P. PAL,
Dir

INDIAN DAIRY DEPARTMENT

Indian Dairy Research Institute

NOTIFICATION

Bangalore-1, the 26th August 1952

No. E/589/3938.—Shri Keralavarma, M.Sc., I.D.D., Assistant Dairy Bacteriologist (Class II), in the Indian Council of Agricultural Research “Combined Bacteriological Schemes for studies on Heat Resistant Flora in Indian Milk Etc.” at the Indian Dairy Research Institute, Bangalore, has been granted earned leave for 20 days with effect from 18th August 1952 to 6th September 1952, with permission to prefix and suffix 17th August and 7th September 1952 being Sundays to the leave.

Certified that Shri Keralavarma is likely to return to duty to the post from which he proceeded on leave and that he would have continued in the post of Assistant Dairy Bacteriologist (Class II) but for his proceeding on leave.

K. C. SEN,
Director of Dairy Research.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Office of the Director General of Posts and Telegraphs

NOTIFICATION

New Delhi, the 28th August 1952

No. STA.100-7/52.—Mr. T. N. Ranga Rao, Assistant Divisional Engineer Telegraphs, is granted an extension of leave on average pay for 12 days with effect from the 6th July 1952.

KRISHNA PRASADA,
Director General.

CIVIL AVIATION DEPARTMENT

Office of the Director General of Civil Aviation

NOTIFICATIONS

New Delhi, the 25th August 1952

No. E(C)15-8(1)/52.—Shri C. G. Nagarajan, Assistant Technical Officer, Aeronautical Communication Station, Bombay, was granted earned leave for 10 days with effect from the 9th June, 1952.

The 26th August 1952

No. EH.15-23/52.—On return from leave Shri J. H. E. Day was appointed to officiate as Assistant Superintendent in the Civil Aviation Department, New Delhi, with effect from the forenoon of the 18th June, 1952.

The 29th August 1952

No. E(C)15-4/52.—Shri S. R. Nirody, Senior Technical Officer, Office of the Controller of Communication, Madras, has been granted earned leave for 27 days with effect from the 18th August, 1952, with permission to prefix Sunday, the 17th August, and suffix Sunday, the 14th September, 1952, to his leave.

T. P. BHALLA,
Director General of Civil Aviation.

INDIA METEOROLOGICAL DEPARTMENT

NOTIFICATIONS

New Delhi, the 27th August 1952

No. E(I).00553.—On return from leave granted to him in this Department Notification No. E(I).00553 dated 23rd July 1952, Mr. S. L. Malurkar, M.Sc., resumed duty as Director, Colaba and Alibag Observatories, Colaba, on the forenoon of the 18th August 1952.

The 29th August 1952

No. E(1).03145.—Mr. S. N. Ray Choudhuri, M.Sc., Offg. Meteorologist Grade II, was granted an extension of leave on average pay for ten days from the 30th July 1952 in continuation of the leave granted to him in this Department Notification No. E(1).03145, dated 25th July 1952.

On the expiry of the leave, Mr. Ray Choudhuri resumed duty as Offg. Meteorologist Grade II in the Regional Meteorological Centre, Calcutta, on the forenoon of the 9th August 1952.

V. V. SOHONI,

Director General of Observatories.

CENTRAL EXCISE COLLECTORATE

CORRIGENDUM

Delhi, the 25th August 1952

No. C. No. IV(b)(1)-80/51/I/27581.—Add the following as item No. 6 in the notification dated 22nd September 1951 issued by this office in pursuance of Government of India, Ministry of Finance (Revenue Divn.) Notification No. 23(CE), dated 14th July 1951:—

6. Tobacco of Nepal origin (whole leaf)—Throughout the Collectorate.

R. N. MISRA,
Collector.

OFFICE OF THE NARCOTICS COMMISSIONER

NOTIFICATION

New Delhi, the 27th August 1952

*** No. F. 122/II/1/52-6385.**—Shri S. K. Vardhan, District Opium Officer, Faizabad, was granted earned leave for 35 days with effect from 26th May, 1952.

S. C. MATHUR,
Narcotics Commissioner.

CENTRAL PUBLIC WORKS DEPARTMENT

NOTIFICATIONS

New Delhi, the 19th August 1952

(To be substituted for this office Notification bearing the same number and date)

No. 7478/EII.—On his having been relieved on transfer from the post of Civilian Labour Officer, Central Ordnance Depot, Delhi Cantt, under the Ministry of Defence, New Delhi, Shri L. Swarup was appointed to the post of Labour Officer, II Circle, C.P.W.D., New Delhi, with effect from the afternoon of the 9th August 1952, until further orders, vice Shri G. D. Chadha, Labour Officer, appointed to I.P.S.

The 25th August 1952

No. 01755-EI.—Shri Surjit Singh, Assistant Engineer, attached to the Development Division, New Delhi, was granted earned leave for 11 days with effect from the 25th June 1952, to the 5th July 1952, with permission to affix Sunday the 6th July 1952 to his leave.

No. 04409-EI.—Shri M. G. Krishnamurthy, Assistant Engineer, attached to Bombay Central Division, Bombay was granted extension of earned leave for 9 days in continuation of earned leave for 30 days already sanctioned to him vide this Office Notification No. 04409-EI, dated the 9th June 1952, with effect from the 7th May 1952, with permission to affix Sunday the 15th June 1952 to his leave.

The 26th August 1952

No. 07683-EI.—Shri T. J. Makhijani, Assistant Engineer, attached to the Planning Circle, New Delhi, was granted an extension of earned leave for 30 days in continuation of earned leave for 30 days already sanctioned to him vide this Office Notification No. 07683-EI, dated the 26th April 1952, with effect from the 18th June 1952 F.N. with permission to affix Sunday the 17th August 1952 to his leave.

The 27th August 1952

No. 07890-EIV.—Shri T. P. Basu, Assistant Electrical Engineer Class I attached to the Central Electrical Circle,

Calcutta, is granted earned leave for 17 days from the 3rd to the 19th July 1952 with permission to affix Sunday the 20th July, 1952 to his leave.

No. EIV-423.—Shri V. J. Mistry, Assistant Architect, Central P.W.D., New Delhi was granted earned leave for 3 days with effect from the 19th June, 1952 to 21st June 1952. He was permitted to affix to his leave Sunday, the 22nd June 1952.

The 29th August 1952

No. 03405-EIV.—Shri K. S. Khera, Electrical Engineer, Hijli Project Electrical Division, Kharagpur, is granted earned leave for eleven days from the 4th to the 14th August 1952 with permission to prefix Sunday, the 3rd August 1952, and affix holiday on 15th August 1952.

No. Est.I/350.—Shri N. C. Jayaraman, Assistant Engineer, attached to the Construction Division No. II, New Delhi, is granted earned leave for 15 days with effect from the 2nd September 1952, with permission to affix Sunday the 31st August 1952 and the 1st September 1952, a gazetted holiday to his leave.

M. S. MATHUR,
Chief Engineer.

MINISTRY OF TRANSPORT
Office of the Director General of Shipping

NOTIFICATION

Bombay, the 27th August 1952

No. 140-SH(9)/50.—Mr. J. M. Trindade, Engineer and Ship Surveyor, Mercantile Marine Department, Calcutta, has been granted earned leave for 60 days with effect from the 18th August 1952.

By order,

P. R. SUBRAMANIAN,
for Director General of Shipping.

OFFICE OF THE COMMISSIONER OF INCOME-TAX

NOTIFICATIONS

Lucknow, the 2nd August 1952

No. 148.—Shri Kalaish Narain, Income-tax Officer, District, 1(i) Kanpur, was appointed to hold charge of Income-tax Officer, District 1(ii), Kanpur in addition to his own duties with effect from 30th July, 1952 vice Shri Harnam Shanker transferred to Delhi.

The 26th August 1952

No. 154.—With reference to this office order, dated the 25th August 1952, under Section 5(5) of the Indian Income-tax Act, 1922, and in supersession of all previous orders of the appointment, the Income-tax Officers named in Col. 2 of the Schedule annexed hereto are appointed with effect from 1st July 1952, to the charges mentioned in Col. 3 thereof.

Schedule

Sl. No.	Name of Officer.	Charge.
1	2	3
1	Shri R. N. Jain	Income-tax Officer, Dist. II(vi), Kanpur.
2	Shri V. P. Gupta	Income-tax Officer, Dist. I (vii), Kanpur.
3	Shri H. C. Bahri	Income-tax Officer, Dist. II(viii), Kanpur.

No. 155.—On transfer from Ajmer, Shri Kulwant Rai, Income-tax Officer, Class I Grade I, was appointed to be the Income-tax Officer, Dist. III (iv), Kanpur, and Shri R. C. Sharma II, Income-tax Officer, Dist. III (iii), Kanpur, ceased to hold the additional charge of Dist. III (iv), Kanpur, with effect from 1st August 1952.

No. 156.—Shri R. C. Sharma II, Income-tax Officer, Dist. III (iii), Kanpur, was appointed to hold charge of District III (iv) Kanpur, in addition to his own duties with effect from 18th August 1952.

No. 157.—On relief, Shri Kulwant Rai, Income-tax Officer, Dist. III (iv), Kanpur, was appointed to be the Income-tax Officer, Dist. II (viii), Kanpur, with effect from 18th August 1952, vice Shri H. C. Bahri, transferred and appointed as Inspecting Assistant Commissioner of Income-tax, Lucknow.

A. C. BOSE,
Commissioner of Income-tax,
Uttar and Vindhya Pradesh, Lucknow.

CENTRAL WATER & POWER COMMISSION
(Water Wing)

NOTIFICATIONS

New Delhi, the 27th August 1952

No. 350/87/50-Adm.—Shri P. C. Varghese relinquished charge of the office of Research Officer, Hirakud Dam Project, with effect from 21st June 1952 (A.N.).

No. 603/49-Adm.—On transfer to Hirakud Dam Project, Hirakud Shri S. D. Nangrani, Executive Engineer, Rajasthan Canal Project, New Delhi (since closed) made over charge on 31st July 1952 (A.N.).

The 28th August 1952

No. 842/52-Adm.—The headquarters of Broach Irrigation Sub-division of Lower Narmada Division, Madhya Pradesh Project Circle were shifted by closing the sub-divisional office at Rajpipla on 15th July, 1952 (A.N.) and re-opened at Khandwa on 24th July, 1952 (F.N.).

The 29th August 1952

No. 433/3/49-Adm.—On transfer to the Hirakud Dam Project Shri B. R. Chopra handed over charge of the office of Assistant Engineer, Central Designs Organisation on the 9th August, 1952 (F.N.) and assumed charge of the office of the Assistant Engineer, Spillway Sub-Division in the Right Concrete Dam Division, Hirakud Dam Circle with headquarters at Hirakud Colony Right with effect from the same date and time.

The 30th August 1952

No. 350/45/52-Adm.—In partial modification of this Office Notification No. 350/45/51-Adm, dated 2nd January, 1952, Shri R. Ramaswamy is granted earned leave for 29 days from 26th November, 1951 to 24th December, 1951 with permission to prefix Sunday the 25th November, 1951 and suffix 25th December, 1951, a closed holiday, to the leave.

No. 433/6/50-Adm.—Consequent on his transfer from the C.D.O., C.W. & P.C., Shri K. R. Chandra Sekaran assumed charge of the office of Assistant Engineer, Hirakud Dam Project with effect from 9th August, 1952 (F.N.).

V. S. ANNASWAMI,
Secretary,
for Chairman, C.W. & P. Commission.

Hirakud Dam Project

Burla, the 29th August 1952

No. E-I-PF-86/9208.—Shri G. C. Shahdadpuri, Assistant Engineer, Hirakud Dam Project was granted earned leave for 18 days from 23rd June 1952 to 10th July 1952 (both days inclusive).

C. K. KESWANI,
Personal Assistant,
for Chief Engineer, H.D. Project.

EASTERN RAILWAY

NOTIFICATIONS

Calcutta, the 25th August 1952

No. G/Staff/223.—Mr. P. P. Ayyar, Asstt. Supdt. Commercial, Shalimar has been granted leave on average pay for 10 days with effect from 11th July 1952 to 20th July 1952 in extension of 15 days leave from 26th June 1952 to 10th July 1952.

The 28th August 1952

No. AE. 2134/Prom/7/3.—Mr. P. V. S. Sastry, an Asstt. Officer on probation of the Transportation (Power) & Mechanical Engineering Department is confirmed in the junior scale of that Department on the E.I. Railway with effect from 5th April 1952.

The 30th August 1952

No. G/Staff/225.—Mr. K. K. Paul, Officiating Assistant Engineer (Lower Gazetted Service) was granted 15 days leave on average pay with effect from the 30th May, 1952 to the 13th June, 1952 (both days inclusive).

No. G/Offg./43.—Mr. M. V. Bhavnani, Officiating Superintendent (C&I)/KG was granted leave on average pay for 18 days from 19th September, 1951 to 6th October, 1951.

No. G/Offg./72.—Sri J. N. Dutta, Officiating Assistant Superintendent, Rates, Koilaghat was granted leave on average pay from 28th February, 1951 to 31st May, 1951.

No. G/Staff/243.—Mr. S. Krishnan, Assistant Commercial Superintendent, Garden Reach has been granted leave on average pay for 60 days with effect from 17th June, 1952.

K. B. MATHUR,
General Manager.

NORTHERN RAILWAY

NOTIFICATIONS

New Delhi, the 8th August 1952

No. 36.—Shri M. L. Khullar, Assistant Electric Engineer, Northern Railway, was granted leave on average pay for a period of 18 days with effect from 30th June, 1952 with permission to prefix and suffix Sundays on 29th June, 1952 and 13th July, 1952.

No. 37.—Shri M. B. Lal Srivastava, a subordinate of the Establishment Department, Northern Railway is appointed to officiate in Class II Service as Assistant Personnel Officer on this Railway with effect from 26th July, 1952.

The 11th August 1952

No. 38.—Shri P. M. N. Murthy, Assistant Executive Engineer, Northern Railway, was granted leave on average pay for a period of 29 days with effect from 2nd June, 1952, with permission to prefix Sunday, the 1st June, 1952.

The 19th August 1952

No. 39.—Shree R. K. Sehgal a subordinate of the Transportation (Traffic) and Commercial Department, Northern Railway, is appointed to officiate in Class II service in that Department on this Railway, with effect from 23rd June, 1952.

The 21st August 1952

No. 41.—Dr. S. S. Kent, Chief Medical Officer, Northern Railway, is granted leave preparatory to retirement viz. leave on average pay for a period of 94 days with effect from 8th August, 1952 to 9th November, 1952 afternoon.

KARNAIL SINGH,
General Manager.

CENTRAL RAILWAY

NOTIFICATIONS

Bombay, the 26th August 1952

No. 21620-R/419.—Mr. R. A. Nanjundiah, Shift Assistant has been appointed to officiate as Shift Engineer (Class II) from 8th March, 1952.

Mr. M. Das Gupta, Chief Wireless Inspector has been appointed to officiate as Assistant Transportation Superintendent (Telegraphs) (Class II) from 14th May, 1952.

Mr. P. V. Ramamoorthy, Assistant Transportation Superintendent (Power) (Junior Scale) has been appointed to officiate as Assistant Transportation Superintendent (Power) (Senior Scale) with effect from 17th May, 1952.

Mr. H. R. Sullivan, Loco Foreman has been appointed to officiate as Assistant Transportation Superintendent (Power) (Class II) with effect from 6th June, 1952.

Mr. V. Ramanathan, Assistant Transportation Superintendent (Junior Scale) has been appointed to officiate as Assistant Transportation Superintendent (Senior Scale) with effect from 7th June, 1952.

Mr. S. V. Srinivasan, Assistant Signal Engineer (Junior Scale) has been granted 46 days leave on average pay with effect from 16th July, 1952.

Mr. P. N. Gupta, Assistant Signal Engineer (Junior Scale) has been appointed to officiate as Signal Engineer (Senior Scale) with effect from 16th July, 1952.

Mr. T. R. Subramanian, Assistant Executive Engineer (Junior Scale) has been appointed to officiate as Personnel Officer (Senior Scale), Engineering Department, with effect from 1st July, 1952.

Mr. S. G. Ghosalkar, Assistant Controller of Stores (Junior Scale) has been appointed to officiate as District Controller of Stores (Senior Scale) with effect from 17th July, 1952.

Mr. S. B. J. Rajaiah, Officiating District Controller of Stores (Senior Scale) reverted as Assistant Controller of Stores (Junior Scale) with effect from 17th July, 1952.

Mr. C. S. Parameswaran, Assistant Traffic Manager (Junior Scale) has been appointed to officiate as Superintendent, Railway Training School (Senior Scale) Bina with effect from 27th June, 1952.

H. P. HIRA,
General Manager.

SOUTHERN RAILWAY

NOTIFICATION

Madras-3, the 28th August 1952

No. HPB(O)16/I.—1. Mr. T. V. K. Sarma, Assistant Engineer (J.S.), has been promoted to officiate as Executive Engineer (S.S.), with effect from the afternoon of 11th August 1952.

2. Mr. B. P. Shenoy, Assistant Engineer (J.S.), has been promoted to officiate as District Engineer (S.S.), with effect from the afternoon of 3rd August 1952.

3. Mr. J. S. Cameron, Officiating Assistant Engineer (Class II), who was granted privilege leave for two months with effect from 16th June 1952, returned to duty on 16th August 1952.

4. Mr. A. M. Radhakrishnan, Permanent Way Inspector (Class III), has been promoted to officiate as Assistant Engineer in Class II Service, with effect from 30th July 1952.

5. Mr. P. A. D'Souza, Assistant Signal and Tele-Communication Engineer, was relieved on transfer to the Western Railway on the afternoon of 30th July 1952, *vide* Railway Board's letter No. E52TR2/34/2 of 23rd July 1952.

6. Dr. G. P. Rangel, Assistant Surgeon (Class III), has been promoted to officiate as Assistant District Medical Officer in Class II Service, with effect from the afternoon of 11th August 1952.

K. R. RAMANUJAM,
General Manager.

PUBLIC SERVICE COMMISSION, BIHAR

Advertisement No. 52

Secretary, Bihar Public Service Commission, 15 Bayley Road, Patna invites applications on or before the 26th September, 1952 on the prescribed form which along with full particulars can be obtained from him, for an Assistant Research Officer (Pharmacology), Assistant Research Officer (Sheep & Goats), Assistant Research Officer Poultry, Assistant Research Officer (Parasitology) and a Research Officer for the Livestock Research Station in Bihar, Patna. The posts of Assistant Research Officers carry the scale of pay from Rs. 250—550 and that of Research Officer Rs. 350 to Rs. 1,000. A higher initial start in the scale may be given to deserving candidates. All the posts are temporary sanctioned for five years and are terminable on one month's notice from either side. For qualifications required obtain full particulars from Secretary or see the Bihar Gazette.

R. K. CHAUDHURY,
Secretary.

UNION PUBLIC SERVICE COMMISSION

Advertisement No. 35

Applications invited for undermentioned posts from Indian citizens and persons migrated from Pakistan with intention of permanently settling in India or subjects of Nepal, Sikkim or Portuguese or French possession in India. Upper age limit relaxable by 3 years for scheduled castes, tribal and aboriginal communities and displaced persons. No relaxation for others save in exceptional cases and in no case beyond three years. Particulars and application forms from Secretary, Union Public Service Commission, Post Box No. 186, New Delhi. Applications for forms must specify name of post. Closing date for applications with treasury receipt or Crossed Indian Postal Order for Rs. 7/8/- (Re. 1/14/- for scheduled castes and tribes) 27th September, 1952 (11th October 1952 for applicants abroad). Commission may remit genuinely indigent and *bona fide* displaced persons' fee.

Separate application with separate fee required for each post. Candidates abroad may apply on plain paper if forms not available and deposit fees with local Indian Embassy. If required candidates must appear for personal interview.

1. Six Station Directors, All India Radio.—Temporary but likely to become permanent. Pay.—Rs. 760—40—1,000—E. B.—1,050—1,050—1,100—1,100—1,150—1,200. Selection Grade Rs. 1,250—50—1,500. Age.—Between 35 and 45 years. Qualification.—Essential.—(i) Master's or equivalent degree of recognised University (relaxable in case of candidates with exceptional qualifications in Art and/or Letter). (ii) Adequate background of Indian culture and ability to originate and guide programmes. (iii) About 5 years' experience in Educational, Cultural or professional institutions. (iv) Administrative experience. (v) Live interest in current affairs and contemporary thought. (vi) Sound knowledge of one or more Indian languages.

2. One Junior Field Officer (Metals), Ministry of Commerce and Industry (Development Wing).—Temporary but likely to continue. Other things being equal, preference to scheduled castes/tribes candidates. Pay.—Rs. 250—10—300—15—450—25/2—500. Age.—Between 25 and 45 years. No age limits for Government servants.—Approved war services may be deducted for purposes of upper age limit. Qualifications.—Essential.—(i) Degree or diploma in Metallurgy of recognised University. OR Degree in Chemistry with knowledge of analysis of minerals. (ii) About 2 years' experience in ferrous or non-ferrous metals manufacturing plants. Qualifications relaxable at Commission's discretion for otherwise exceptionally qualified candidates.

3. One permanent Assistant Superintendent (Persian and Arabic inscriptions), Department of Archaeology.—Reserved for scheduled tribes but treated as unreserved if no such suitable candidates available. Pay.—(i) For direct recruits :—Rs. 350—350—380—380—30—590—E.B.—30—770—40—850. (ii) For persons in continuous Government employ since 15th July, 1931 :—Rs. 350—400—450—500—550—550—600—650—700—E. B.—750—800—800—850—900—950—1,000. Higher initial pay to specially qualified and experienced candidate. Age.—Between 23 and 45 years. Relaxable for Government servants.—Qualifications.—Essential.—(i) M.A. of recognised University in Persian with knowledge of Arabic and Medieval history of India. (ii) Training in epigraphical research. (iii) Experience of deciphering and publishing inscriptions in Persian and Arabic. Qualifications relaxable at Commission's discretion for exceptionally qualified candidate.

4. One Headmaster, Home and School for the Blind, Ajmer.—Temporary but likely to become permanent. Pay.—Rs. 250—15—400. Higher initial pay upto Rs. 340 p.m. to specially qualified and experienced candidate. Age.—Between 35 and 45 years. Qualifications.—Essential.—(i) Degree of recognised University. (ii) Thorough knowledge of Braille and its application to Indian languages. (iii) About 5 years' teaching (including some administrative) experience in recognised institution for the blind. Qualifications relaxable at Commission's discretion for exceptionally qualified candidates.

5. One Junior Field Officer (Chemicals), Ministry of Commerce and Industry (Development Wing).—Temporary but likely to continue. Other things being equal, preference to scheduled caste candidates. Pay.—Rs. 250—10—300—15—450—25/2—500. Higher initial pay to specially qualified and experienced candidate. Age.—Between 25 and 45 years. Relaxable for Government servants.—War Service Candidates permitted to deduct their approved war service for purpose of upper age limit. Qualifications.—Essential.—(i) Master's or B.Sc. (Honours) degree in Chemistry. (ii) Research experience in Chemistry, preferably Organic Chemistry. (iii) About 2 years' experience in drugs, food or plastics industries in factory or in Government Department. Qualifications relaxable at Commission's discretion for exceptionally qualified candidates.

6. One Probationer for Superior Forest Service Course, Dehra Dun, 1953-55 for absorption in Andamans Forest Department.—Temporary but likely to become permanent. Reserved for scheduled castes if suitable candidates available, otherwise post treated as unreserved. Pay.—Rs. 275—25—500—E.B.—30—650—E.B.—30—800 after probation. Rent free quarters subject to revision and Andamans special pay of 33 1/3 per cent. of pay so long as this concession admissible. Fixed pay of Rs. 150 p.m. thus special pay of Rs. 33 1/3 per cent. of pay and usual dearness allowance admissible during period of preliminary training in Andamans forest Department. Government of India to bear dues of College roughly amounting

to Rs. 12,850 for 2 years. *Age*.—Between 19 and 24 years. *Relaxable for Government servants*.—*Qualifications*.—*Essential*.—At least second class Bachelor's or Master's degree in natural science, mathematics or agriculture of recognised Indian University or equivalent foreign qualification.

7. *One Translator, Subsidiary Intelligence Bureau, Calcutta*.—Temporary but likely to become permanent. *Pay*.—Rs. 600—40—1,000 or Junior or Senior scale of Indian Police Service according to qualifications. House rent, Compensatory allowance and Dearness allowance as admissible for Calcutta. Higher initial pay upto Rs. 800

p.m. to specially qualified and experienced candidate. *Age*.—Below 40 years. *Relaxable for Government servants upto 45 years*.—*Qualifications*.—*Essential*.—(i) Graduate of recognised University. (ii) Adequate experience in translation work in various European languages, particularly those belonging to Slav group including Russian, Czech and Polish languages. (iii) Sound knowledge of foreign languages mentioned at (ii) above.

D. C. DAS,
Secretary,
Union Public Service Commission.